

## Assurance of Student Learning Report 2023-2024

Gordon Ford College of Business

Department of Accounting

0501 - Master of Accounting and Data Analysis

Program Coordinator: Stacy R. Bibelhauser

**Is this an online program?** ☐ Yes ☒ No

Please make sure the Program Learning Outcomes listed match those in CourseLeaf . Indicate verification here  
☐ Yes, they match! (If they don't match, explain on this page under **Assessment Cycle**)

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

**Program Student Learning Outcome 1: Professional Knowledge:** Students will be able to *apply* advanced-level accounting skills.

**Instrument 1** Exit Exam

**Instrument 2**

**Instrument 3**

Based on your results, check whether the program met the goal Student Learning Outcome 1.

☒ Met

☐ Not Met

**Program Student Learning Outcome 2: Professional Skills:** Students will be able to *integrate* professional accounting skills to solve organizational problems.

**Instrument 1** Project incorporating Data Analytics

**Instrument 2**

**Instrument 3**

Based on your results, check whether the program met the goal Student Learning Outcome 2.

☒ Met

☐ Not Met

**Program Student Learning Outcome 3: Professional Communications:** Students will be able to *display* proficiency in professional communication skills.

**Instrument 1** Research memorandum

**Instrument 2** Oral Presentation

**Instrument 3**

Based on your results, check whether the program met the goal Student Learning Outcome 3.

☒ Met

☐ Not Met

<b>Program Student Learning Outcome 4: Professional Ethics:</b> Students will be able to <i>incorporate</i> the principles in professional codes of conduct to various ethics-related situations.		
<b>Instrument 1</b>	Ethics Case	
<b>Instrument 2</b>		
<b>Instrument 3</b>		
Based on your results, check whether the program met the goal Student Learning Outcome 4.		<input checked="" type="checkbox"/> Met <input type="checkbox"/> Not Met
<b>Assessment Cycle Plan:</b>		
<p>CourseLeaf appears to have only two SLOs listed in the Learning Objective section. These SLOs were likely intended to be ADDED to the existing SLOs for the predecessor program (Master of Accountancy) as the graduate degree offered by the Accounting department has had no less than four learning objectives. Over the past six years or so, learning objectives have been modified and updated. Apparently these have not been submitted to CourseLeaf. The student learning objectives listed in this APR have been approved by the Accounting Department faculty and are currently being assessed. The program recently received an extension of supplemental accreditation from AACSB for the review period July 1, 2017 – June 30, 2022 using these learning objectives.</p> <p>Due to the recent changes in the GFCB Core Curriculum and the updates made to the College Learning Objectives, the department will be reviewing it's Program Learning Goals and Student Learning Objectives during the 2024-25 academic year.</p>		

Program Student Learning Outcome 1			
<b>Program Student Learning Outcome</b>	<b>Professional Knowledge:</b> Students will be able to <i>apply</i> advanced-level accounting skills.		
<b>Measurement Instrument 1</b>	DIRECT: Each of five core graduate accounting courses submitted questions (previously embedded) for an exit exam given in the students' final semester of the program. Questions related to data analytics were added to cover topical material in the one course that all students must take in the program. The questions cover course learning objectives and major topical areas.		
<b>Criteria for Student Success</b>	The overall score on the questions must equal or exceed 75%.		
<b>Program Success Target for this Measurement</b>	75% of students will score 70% or above on the Graduate Exit Exam.	<b>Percent of Program Achieving Target</b>	75%
<b>Methods</b>	Eight (8) students graduated from the program in the 2023-24 academic year. All 8 students completed an exit exam covering all required topics in the program.		
Based on your results, highlight whether the program met the goal Student Learning Outcome 1.		<input checked="" type="checkbox"/> Met <input type="checkbox"/> Not Met	
<b>Results, Conclusion, and Plans for Next Assessment Cycle (Describe what worked, what didn't, and plan going forward)</b>			

**Results:** Students averaged 71.2% on the overall exam. Six of the eight students (75%) scored 70% or above.

**Conclusions:** Scores in the tax area had been low in prior years but students showed strong results on this exam (83% correct responses). All areas other than managerial received correct responses of 75% or higher. Only 50% of responses to the managerial accounting questions were answered correctly. The managerial accounting course is further removed from the exit exam as many students take it a year earlier. Also, these topics are not covered as heavily on the CPA exam so students may not have repeatedly reviewed the area when studying for the CPA exam.

**Plans for Next Assessment Cycle:** The exam will be administered in the 2024-25 academic year. Questions will be revised as the curriculum is updated.

Program Student Learning Outcome 2			
<b>Program Student Learning Outcome</b>	<b>Professional Skills:</b> Students will be able to <i>integrate</i> professional accounting skills to solve organizational problems.		
<b>Measurement Instrument 1</b>	DIRECT: Case study requiring financial statement analysis; data extraction, transformation, and loading; data analysis; predictive analysis using regression; and visualization using Tableau or Power BI.		
<b>Criteria for Student Success</b>	Students will score “3” Proficient or above on all criteria and overall on the project.		
<b>Program Success Target for this Measurement</b>	75% of students will score Proficient (3) or above on Overall and for each criteria of the rubric.	<b>Percent of Program Achieving Target</b>	100% of students scored 3 or higher “Overall” and on each criteria of the rubric
<b>Methods</b>	Dr. Chen developed a case that is well suited for analyzing this SLO. The case met with high accolades from our visiting AACSB peer review team. The 2023-24 academic year represents the initial assessment using this artifact. It was administered in the Advanced Accounting Information Systems and Data Analytics course.		
<b>Based on your results, circle or highlight whether the program met the goal Student Learning Outcome 2.</b>			<input checked="" type="checkbox"/> <b>Met</b> <input type="checkbox"/> <b>Not Met</b>

**Results, Conclusion, and Plans for Next Assessment Cycle (Describe what worked, what didn’t, and plan going forward)**

**Results:** Results for this SLO quite strong.

		Financial Statement Ratio Analysis	Data Management & Manipulation ETL Process	Descriptive Analytics	Diagnostic Analytics	Predictive Analytics	Visualization
Overall							
2023-24 (n=6)							
Distinguished	0	66.7%	100%	33.3%	16.7%	16.7%	0
Proficient	100%	33.3%	0	66.7%	50%	50%	66.7%
Novice	0	0	0	0	33.3%	33.3%	33.3%
%D or P	100%						

**Conclusions:** Overall students performed well on the comprehensive case. The students scoring in the Novice area simply did not finish the project as their grade in the course was already locked in. Given that students complete a minimum of 9 hours in data analytics along with an advanced accounting systems course, they are well prepared in the skills area.

**Plans for Next Assessment Cycle:** This SLO will be assessed in the Fall 2024 semester.

Program Student Learning Outcome 3																				
<b>Program Student Learning Outcome</b>	<b>Professional Communications:</b> Students will be able to <i>display</i> proficiency in professional communication skills.																			
<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 75% percent of students to score at the Proficient level (3) or higher on each of the criteria.	<b>Percent of Program Achieving Target</b>	<b>100% Overall</b>	Organization: 100% Content: 100% Coherence: 100% Language: 100% Format: 70% Conclusion: 100%																
<b>Methods</b>	Research memos were evaluated for written communication skills using a department approved rubric. This portion of the objective was evaluated during the Spring 2024 semester using all 10 MADA students enrolled in the course. The average score for each area of the rubric is reflected in the following chart: <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Criteria</th> <th>Ave Score</th> </tr> </thead> <tbody> <tr> <td>Organization</td> <td>3.85</td> </tr> <tr> <td>Content</td> <td>4.05</td> </tr> <tr> <td>Coherence</td> <td>4.00</td> </tr> <tr> <td>Language</td> <td>4.25</td> </tr> <tr> <td>Format</td> <td>3.85</td> </tr> <tr> <td>Conclusion</td> <td>4.55</td> </tr> <tr> <td>Overall</td> <td>4.09</td> </tr> </tbody> </table>				Criteria	Ave Score	Organization	3.85	Content	4.05	Coherence	4.00	Language	4.25	Format	3.85	Conclusion	4.55	Overall	4.09
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<b>Measurement Instrument 2</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>90% Overall</b>	Organization: 100% Content: 100% Language: 80% Nonverbal: 80% Visuals: 90%																
<b>Methods</b>	This learning outcome was evaluated for the 2023-2024 academic year in the graduate tax course (ACCT 530). Ten student presentations on book-tax differences were assessed. The presentations were given individually and lasted between 4-6 minutes. These presentations were assessed using the department-approved rubric.																			
Based on your results, circle or highlight whether the program met the goal Student Learning Outcome 3.			<input checked="" type="checkbox"/> Met	<input type="checkbox"/> Not Met																

**Results, Conclusion, and Plans for Next Assessment Cycle (Describe what worked, what didn't, and plan going forward.**

**Results:** The results are very good. This learning outcome has historically been very strong.

Criteria	Ave Score
Organization	3.30
Content	3.40
Language	3.35
Nonverbal	3.30
Visuals	3.60
Overall	3.39

**Conclusions:** Oral presentations and written communication assignments are included in all required Accounting graduate courses. No changes are recommended at this time.

**Plans for Next Assessment Cycle:** Artifacts will be reviewed by the AOL committee to determine if they are the most appropriate assessment tools.

**Program Student Learning Outcome 4**

<b>Program Student Learning Outcome</b>	<b>Professional Ethics:</b> Students will be able to <i>incorporate</i> the principles in professional codes of conduct to various ethics-related situations.		
<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 75% of MAcc students' ethical reasoning skills to be at the "Proficient" level (3) or higher.	<b>Percent of Program Achieving Target</b>	85.71%
<b>Methods</b>	The learning objective was assessed using a case administered in the graduate Auditing course (ACCT 540). The professor and another rater used a rubric with scores ranging from 1 – 5 (1-Novice; 3-Proficient; 5-Distinguished).		

		Criteria	Number of Students Scoring $\geq 3$ ( $n=7$ )	Percentage $\geq 3$	
		Identification of Ethical Dilemma	5	71.4%	
		Identification of stakeholders affected by the dilemma	6	85.7%	
		Identification of alternative courses of action	5	71.4%	
		Selection of an alternative to resolve ethical issue	5	71.4%	
Based on your results, circle or highlight whether the program met the goal Student Learning Outcome 4.				<input checked="" type="checkbox"/> Met	<input type="checkbox"/> Not Met
<b>Results, Conclusion, and Plans for Next Assessment Cycle (Describe what worked, what didn't, and plan going forward)</b>					
<p><b>Results:</b> Targets were met for the Overall construct. Students fell slightly short on some of the individual rubric criteria, but did well overall.</p> <p><b>Conclusions:</b> Graduates from our MADA program appear able to identify ethical dilemmas and apply the related codes of conduct to those issues. One area that is not as strong appears to be students' ability to identify alternative courses of action. Professional ethics are touched on in each of the graduate courses. The tax course and the auditing course likely spend the most time on professional standards. Students have indicated on the exit surveys that they feel quite comfortable in their knowledge of the various codes of conduct and how to identify ethical situations. Our assessments have also indicated that students have a good handle on ethical issues and expected conduct from the profession.</p> <p><b>Plans for Next Assessment Cycle:</b> The departmental AOL committee will be reviewing our PLOs and SLOs. In that process, we will be reviewing the artifacts and rubrics used in the assurance of learning process. Changes to the instrument and/or the rubric may be implemented if needed to more closely measure any modifications to the LOs.</p>					

	<i>Introductory</i>	<i>Development and Mastery</i>
<i>SLO 1: Students will be able to apply advanced-level accounting skills.</i>		ACCT 500: Advanced Financial Accounting and Reporting  ACCT 510: Advanced Accounting Information Systems and Data Analytics  ACCT 520: Special Topics in Managerial Accounting  ACCT 530: Special Topics in Tax Research and Planning  ACCT 550: Advanced Auditing Standards, Applications, and Fraud
<i>SLO 2: Student will be able to integrate professional accounting skills to solve organizational problems.</i>		ACCT 500 ACCT 510 ACCT 520 ACCT 530 ACCT 550 BDAN 513
<i>SLO 3: Students will be able to display proficiency in professional communication skills.</i>		ACCT 500 ACCT 510 ACCT 520 ACCT 530 ACCT 550
<i>SLO 4: Students will be able to incorporate the principles in professional codes of conduct to various ethics-related situations.</i>		ACCT 500 ACCT 510 ACCT 520 ACCT 530 ACCT 550