

Student Learning Outcomes Committee
Department/Program Assessment Results Report

Department/Program School of Accountancy (SOA) Degree MSA

Date Submitted March 23, 2007

The purpose of this report is to communicate the assessment activities that have taken place during the last academic year, as well as to convey how the results are being used *to improve student learning at the program level*. The report should be kept as succinct as is possible, while answering the following questions clearly and conscientiously:

I. Drawing upon the goals and objectives contained in the department/program student learning assessment plan, what was the focus of the department's student learning assessment for the past academic year?

A. ATTACHED - complete set of MSA program objectives (Attachment 1)

B. The following were the focus of the **Spring 2007 Report**:

GOAL 1: Obtain an understanding of current influences on and factors within the accounting profession

Learning Outcomes:

- Assess the political, social, legal and regulatory environment of the profession
- Evaluate new developments within the profession

GOAL 2: Acquire the ability to communicate effectively about accounting issues

Learning Outcomes:

- Express and defend reasoned opinion about accounting issues
- Write well-organized memos and reports

C. Tentative Five-Year Assessment Plan

Spring 2008 Report

GOAL 2: Acquire the ability to communicate effectively about accounting issues

Learning Outcomes:

- Prepare oral and visual presentations for appropriate business audiences

Spring 2009 Report

GOAL 3: Acquire the capacity to address accounting problems

Learning Outcomes:

- Analyze and research accounting related issues

Spring 2010 Report

GOAL 3: Acquire the capacity to address accounting problems

Learning Outcomes:

- Apply ethical reasoning to accounting issues

Spring 2011 Report

GOAL 1: Obtain an understanding of current influences on and factors within the accounting profession

Learning Outcomes:

- Assess the political, social, legal and regulatory environment of the profession
- Evaluate new developments within the profession

Spring 2012 Report

GOAL 2: Acquire the ability to communicate effectively about accounting issues

Learning Outcomes:

- Express and defend reasoned opinion about accounting issues
- Write well-organized memos and reports

II. What information was collected, how much, and by whom?

- A. Students in the capstone Accounting 790 course, Directed Readings, prepare a portfolio of written work. Section 1 of the portfolio directly addresses the two learning outcomes under Goal 1 and the learning outcome under Goal 2 pertaining to writing.
 - a. Sample Selection. The portfolios of all 18 students enrolled in the 2006 Summer Session of Accounting 790 were selected for assessment. This represents 33.3% of the 55 students enrolled during the Fall05, Spg06, SS06 sections.
 - b. Six faculty members were involved with reviewing portfolios. Each portfolio was reviewed by two faculty members using the attached scoring rubric (Attachment 2).
- B. In addition, to the above assessment, an indirect assessment of student opinions about their program was collected in May 2006.
 - a. Sample Selection. Of the 38 students graduating in Fall 05 and Spring 06, 23 responded to a survey conducted with Survey Monkey. The questionnaire is attached (Attachment 3).

III. What conclusions were drawn on the basis of the information collected?

A. PORTFOLIO DIRECT ASSESSMENT CONCLUSIONS

Overall, all of the students met the level of acceptable work based upon a composite score representing both knowledge and writing ability. The composite average score on all six items was computed based on the scores from two faculty raters. Using a 5-point scale, each of the 18 students met the Acceptable Standard with an average composite rating of 3.0 or higher. The average composite score was 4.1 and the range was from 3.0 to 5.0.

However, further evaluation of the scores identified a variation in the scores of international students and native students as shown below. For each measure, the international students ranked lower than native students did. While the average scores met the minimum acceptable level of 3.0, there were several individual item rankings of less than 3.0. Discussions with the faculty member in the Directed Readings course indicate that much time is spent with international students reading their work, providing feedback, and editing instructions. With the increasing number of international students, this area takes on a special level of importance. International students made up almost 40 percent of this sample.

Quantitative results of the assessment (5-point scale)

Q1. Demonstrate knowledge of the current environmental factors (political, social, legal or regulatory) surrounding the accounting profession? (G1,LO1)

Q2. Evaluate new developments within the profession? (G1, LO2)

Q3. Express and defend reasoned opinion about accounting issues? (G2, LO1)

	Overall n=18	Int'l Students n=7	Native Students n=11
Q1	4.1	3.8	4.3
Q2	4.1	3.7	4.4
Q3	4	3.5	4.3

Q4. Demonstrate the writing skills expected by an accounting professional? (G2,LO2)

Q5. Display a professional appearance using business formatting techniques? (G2,LO2)

Q6. Meet the writing expectations of organizations who hire our graduates? (G2,LO2)

	Overall n=18	Int'l Students n=7	Native Students n=11
Q4	3.8	3.4	4.1
Q5	4.5	4.1	4.7
Q6	4	3.6	4.3

Scale 1 to 5 where 1 = not acceptable, 3 = acceptable, and 5 = definitely acceptable

B. SURVEY INDIRECT ASSESSMENT CONCLUSIONS

Twenty-three of the 38 individuals responded to the survey. Using a 6-point scale, the students agreed:
(5.3) “Overall, I am satisfied with the quality of my education.”
(5.48) “I feel that my career opportunities will significantly increase as a direct result of my degree from SDSU.”

Similarly, responses ranged from 5 to 5.57 to questions about experiences with faculty, treatment of ethical issues, use of challenging material, and the appropriateness and relevance course materials.

Other self-assessment rankings on the effectiveness of developed competencies were:

Written communication	5.35	Oral communication	5.26
Creative thinking	4.91	Decision tools and problem solving	5.09
Research	5.50	Teamwork	5.41
Leadership	5.26	Computer	5.05
Legal and ethical responsibilities	5.7		

Overall, student expressed high satisfaction with their MSA program. This survey did not uncover any significant issues that needed to be considered for the 2006-2007 academic year.

IV. How will the information be used to inform decision-making, planning, and improvement?

- A. The results of the direct assessment indicated that all of the graduating students were aware of current influences on and factors within the accounting profession. Thus, there is no plan for an improvement strategy related to this assessment area.
- B. Because of identified writing concerns of international students, the graduate advisors for each of the tracks in the MSA program have implemented the following policy in order to better prepare students for the portfolio and graduate writing requirement. If a newly admitted student scores below a 5 on the writing assessment of the Graduate Management Aptitude Test (GMAT), the student will be required to demonstrate sufficient proficiency with a writing course from an English speaking university with a grade of B or better. This course may be at an undergraduate or graduate level. In addition, the department plans to examine other ways to improve the writing ability of graduate students at earlier stages in their program. The importance of professional writing skills also will be covered in the new MSA student orientation that is held each semester.
- C. In addition to the above actions, the SOA plans to increase its coverage of accounting information systems in the MSA program. While not discussed in this report, the SOA faculty conducted a review and evaluation of accounting competencies and content areas as identified by various professional bodies. This review is discussed in the Undergraduate SOA Assessment Report. Next year’s graduate report will discuss the actions developed during the 2006-2007 year in the area of accounting information systems.

Attachment 1

MAJOR GOALS AND LEARNING OUTCOMES FOR THE M.S. ACCOUNTANCY PROGRAM

GOAL 1: Obtain an understanding of current influences on and factors within the accounting profession

Learning Outcomes:

- Assess the political, social, legal and regulatory environment of the profession
- Evaluate new developments effecting the profession

GOAL 2: Acquire the ability to communicate effectively about accounting issues

Learning Outcomes:

- Express and defend reasoned opinion about accounting issues
- Write well-organized memos and reports
- Prepare oral and visual presentations for appropriate business audiences

GOAL 3: Acquire the capacity to address accounting problems

Learning Outcomes:

- Analyze and research accounting related issues
- Apply ethical reasoning to accounting issues

Attachment 2

SCORING RUBRIC FOR ASSESSING THE 790 PORTFOLIOS

GOAL 1: Obtain an understanding of current influences on and factors within the accounting profession

Learning Outcomes:

1. Assess the political, social, legal and regulatory environment of the profession
2. Evaluate new developments within the profession

GOAL 2: Acquire the ability to communicate effectively about accounting issues

Learning Outcomes:

1. Express and defend reasoned opinion about accounting issues
2. Write well-organized memos and reports

Does Section 1 of the portfolio:

1. Demonstrate knowledge of the current environmental factors (political, social, legal or regulatory) surrounding the accounting profession? (G1, LO1)

1.....2.....3.....4.....5

Not Acceptable Acceptable Definitely Acceptable

2. Evaluate new developments within the profession? (G1, LO2)

1.....2.....3.....4.....5

Not Acceptable Acceptable Definitely Acceptable

3. Express and defend reasoned opinion about accounting issues? (G2, LO1)

1.....2.....3.....4.....5

Not Acceptable Acceptable Definitely Acceptable

Overall, does the Portfolio: (all of those below measure G2, LO2)

4. Demonstrate the writing skills expected by an accounting professional?

1.....2.....3.....4.....5

Not Acceptable Acceptable Definitely Acceptable

5. Display a professional appearance using business formatting techniques?

1.....2.....3.....4.....5

Not Acceptable Acceptable Definitely Acceptable

6. Meet the writing expectations of organizations who hire our graduates?

1.....2.....3.....4.....5

Not Acceptable Acceptable Definitely Acceptable

Attachment 3
Survey of Graduating MSA students Fall 2005/Spring 2006

Graduated MSA Students

1. Congratulations on earning an MSA degree!

Please provide feedback on your perceptions of the School of Accountancy at SDSU.

General Perception of SDSU & the School of Accountancy

1. Indicate whether you agree or disagree with the following statements.

Strongly
Disagree

Strongly
Agree

Overall, I am satisfied with the quality of my education.



I feel that my career opportunities will significantly increase as a direct result of my degree from SDSU.



3. Reflecting across your overall experience in the MSA program, indicate how effectively you feel the program has developed the following general skills.

Legal and
ethical
responsibilities
of
accountants

4. For each of the following courses, indicate the extent to which each

Tax

ACCTG 654 -
Seminar in
Partnership
Taxation



ACCTG 655 -
Tax Planning
for
Individuals



ACCTG 656 -
California
and
Multistate
Taxation



ACCTG 659 -
Seminar in
Taxation
Topics



ACCTG 661 -
Siminar in
International
Accounting



ACCTG 663 -
Financial
Statement
Analysis



ACCTG 670 -
Seminar in
Auditing



ACCTG 671 -
Seminar in
Compilation
and Review
Services



