

**Student Learning Outcomes Committee 2008**  
**Department/Program Assessment Results Report**

Department/Program **School of Accountancy** Degree/Program **Masters (MSA)**  
Date Submitted **March 28, 2008**

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. Working from your assessment report of last year, please discuss some changes made or strategies implemented in response to last year's results.**

1. Writing Skills.

- a. The 2008-09 catalog for the MSA has been changed to require as a prerequisite a writing/composition course from an English language university with a grade of B or better. Since there are a number of students in the pipeline, the results of this change have not yet been demonstrated in Acct 790, the capstone class where some international students with writing difficulties have the most problems.
- b. Two professors held a special seminar in the fall for international students emphasizing the need for strong communication skills, both written and oral, in order to progress in the program and meet the demands of the accounting profession. There were approximately 25 students in attendance.
- c. A handbook for MSA students was prepared to orient new students to the program. It included information on communication skills.
- d. For Fall 2008 admissions decisions, the department is creating a threshold Verbal Score on the Graduate Management Aptitude Test (GMAT). In the past a composite verbal and math score of international students could create a high composite score which masked the student's verbal abilities. In addition, the department is considering ways to identify students with problems when they arrive on campus the first semester. We also are attempting to reschedule for Fall 2008 a first semester MSA class which in the past conflicted with a writing course in Linguistics.
- e. Current students now are being directed to writing assistance at the International Students Center and the Rhetoric and Writing Department. In addition, this semester an instructor in the College of Business has provided some access to tutors who were assigned to work with undergraduate business writing courses.

2. Systems Program.

- a. In response to identified weaknesses in accounting information systems (AIS) offerings, the department did the following:
  - i. Developed two new courses, Acct 596 and 696 (AIS Development and AIS Audit and Control). Acct 596 first was offered in Spg 2007. Acct 696 is being offered for the first time Spg 2008.
  - ii. The MSA program added a new AIS specialty track which incorporates not only Acct 596 and 696, but also courses from the IDS department in the college.

**II. 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. This section should list the student learning goals and objectives that were the focus for the report year (selected from your complete set of goals and objectives).

**Appendix A contains our complete set of Goals and Learning Outcomes.  
Appendix B contains our five year assessment plan.**

The focus for the past year was the following.

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

**Learning Outcomes:**

- **Prepare oral and visual presentations for appropriate business audiences**

- B. It would also be helpful to note here the student learning goals and objectives that you intend to assess during the next year.

**GOAL 3: Acquire the capacity to address accounting problems**

**Learning Outcomes:**

- **Apply ethical reasoning to accounting issues**

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

- A. This section should briefly describe the methodology used to examine the targeted goals and objectives. Please attach relevant scoring rubrics, surveys, or other materials used to examine student learning to the back of the report, as Appendices.

**1. Presentation Evaluations**

Each student in Acct 790, the MSA capstone (a course taken at or near the end of the MSA program), prepares an oral report using PowerPoint. In Spg 2007, an assessment tool was developed to pilot test the instrument and assess the viability of using peer evaluations for assessment. The items on the instrument include organization, content, speaking characteristics, and visual aids factors. Students were provided with the rating instrument two weeks before the presentations were to begin. The instructor discussed the expectations for the presentations and criteria for what would be considered acceptable skills. The discussion included references to speakers at professional meetings that the students are required to attend. On the first day of presentations, the instructor again discussed the ratings at the beginning of class. The same process was followed during Fall 2007 presentations. (Appendix C: Presentation Assessment)

**2. TA Evaluations**

Another measure of communication skills was taken of graduate students who teach introductory accounting courses. The evaluation was done by the faculty member who mentors and oversees these students. The TA evaluation process involves attending one class session for each TA and rating performance using a teaching performance rubric. The rubric covers eleven teaching related competencies on which TAs are rated as "not acceptable," "acceptable," or "good." Notes are made on a separate page of the rubric about the teaching performance for each

competency, which are then used during a post evaluation meeting. The purpose of the post evaluation meeting is to discuss the TA's teaching performance and how to improve his or her skills. For example, there may be a discussion of how to more effectively/efficiently convey certain accounting topics or enhance the development and discussion of the material within the broader accounting context. The TAs are provided with the rubric in advance so they have a chance to use it as a tool to help guide their teaching as well as perform self-assessments before and after the in-class evaluation.

(Appendix D: TA Evaluation Rubric)

- B. Please note that the expectation here is that programs will make use of *direct* measures of student learning outcomes.

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

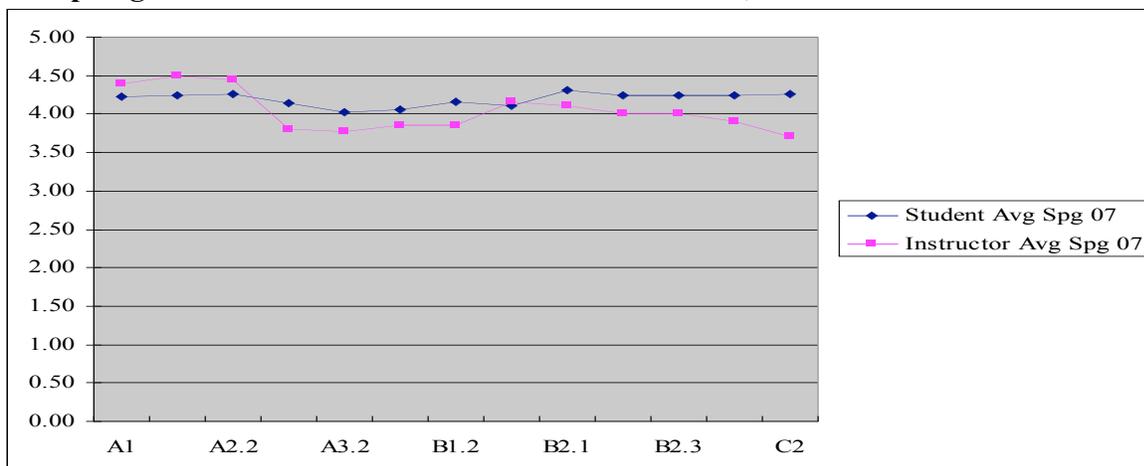
- A. This section should briefly describe the results (in summary form) in regard to how well students have met the targeted goals and objectives. For example, what percentage of students met the objectives? Is this a satisfactory level of performance? What areas need improvement?

**1. Presentation Evaluations**

There were 21 students enrolled in Acct 790 in Spring 2007. Presented below is a graph, which compares the peer assessments with the instructor assessments. When presented to the Assessment Committee, it was concluded that the use of peer assessments would be appropriate and should continue in the Fall.

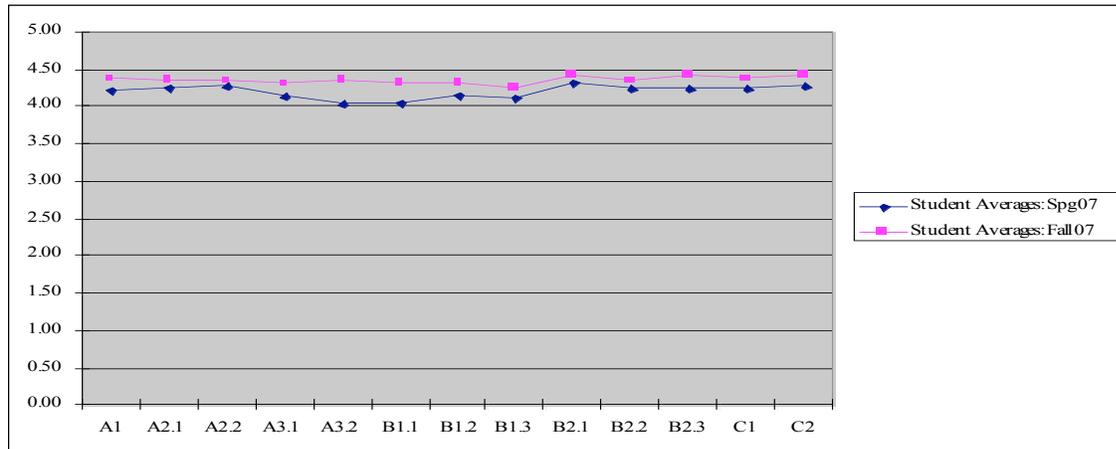
The instructor also observed a noticeable improvement in performance over prior semesters, especially with respect to the use of a distinct introduction and closing, and attention to the time allocations. This improvement in the presentations could be attributed to several factors: 1) the discussion about the instrument and the communication objectives, and 2) the simple fact that there was a measurement being made of these items.

**Spring 2007 Assessments of Acct 790 Presentations, n=21**



The chart below shows the peer evaluations for Spring and Fall. These results indicate a consistent measurement range.

## Comparison of Spring and Fall 2007 Peer Assessments, Spg 07 n=21; Fall 07, n=28



The results indicate that the average peer ratings met the acceptable standard for all questions, i.e. all 28 students in Fall 2007 received an average rating of 3.0 or higher on all questions.

The chart below examines the instructor's ratings for Fall 2007. Looking at these ratings of students, the chart summarizes how many students met standards for each question. When viewing the average ratings received by category, 96% of the students received an average rating from the instructor of 3 or higher for presentation qualities, 86% for speaking qualities, and 96% for the overall category. There was a noticeably lower score on the eye contact variable. The instructor observed that this was a result of several behaviors: reliance on notes, looking backward at the screen, and ignoring the people sitting on the borders of the room.

Fall 07 Students Meeting Standards Per Instructor's Rating (N=28)		
<b>PRESENTATION QUALITIES</b>		
<b>Introduction</b>	<b>Number</b>	<b>Percent</b>
Q1 Clear, Sets the audience's expectations	28	100%
<b>Body</b>		
Q2 Content, clear & informative	28	100%
Q3 Logical Organization & clear flow	28	100%
<b>Closing</b>		
Q4 Clear & Organized	26	93%
Q5 Timed Appropriately	26	93%
<b>SPEAKING QUALITIES</b>		
<b>Physical Characteristics</b>		
Q6 Eye Contact- clear and direct, scans entire audience	18	64%
Q7 Posture & Gestures - natural & definitive	25	89%
Q8 Voice - tone, clarify & loudness	27	96%
<b>Visual Aids (PowerPoint)</b>		
Q9 Organization	26	93%
Q10 Effectiveness	26	93%
Q11 Professional appearance	27	96%
<b>OVERALL</b>		
Q12 Effectiveness	27	96%
Q13 Professional image & presence	28	100%

## 2. TA Evaluations

The data provided below represents some of the evaluations conducted over the past three semesters. We had not been tracking the evaluation data electronically because there wasn't a direct need for it. So, the data used is simply what was in the files. Some data was purged as people graduated or were no longer TAs. However, the available data does represent the evaluations for TAs during their first semester of teaching. Once this semester's evaluations are complete, there will be some within-subjects data (i.e., two semesters of data for some of the TAs). Since we now have a need to track this data, we will add to the data set each semester so we can provide more complete assessment data going forward. While the measurement of TA's skills and competencies cannot be generalized to the entire population, it is an important measure of oral communication abilities in a subset of our student population; it also is a means for us to monitor and adjust the classroom environment for students who are taking our introductory accounting classes.

As shown below, there was only one person who was evaluated as not acceptable during the classroom visitation. The skills and competencies of the TA were not at a level that would engage students in the topic. TAs with deficiencies are mentored about problem areas, and those with significant problems are removed from the classroom.

**TA Evaluation Rubric**  
**Summary statistics for the TA Evaluations<sup>1</sup>**

Item	Frequency Data for Each Rubric Category			% Rating 2 or Above	Mean Score <sup>2</sup>
	Not Acceptable	Acceptable	Good		
	1	2	3		
1	1	0	8	89%	2.78***
2	0	2	7	100%	2.78***
3	0	4	5	100%	2.56***
4	0	0	9	100%	3.00***
5	1	5	3	89%	2.22
6	0	5	4	100%	2.44**
7	1	1	7	89%	2.67**
8	0	0	9	100%	3.00***
9	0	3	6	100%	2.67***
10	0	3	6	100%	2.67***
11	1	3	5	89%	2.44

<sup>1</sup> Data are from evaluations conducted during the spring 2007, fall 2007 and, spring 2008 semesters.

<sup>2</sup> \*\*, \*\*\* Significantly different from the midpoint of the scale (2) at p-value < 0.05, 0.01, respectively; two-tailed.

- B. Whenever it is possible to do so, please organize and present collected data by way of tables and/or graphs. [Note: the committee expects and welcomes both quantitative and qualitative data, so this suggestion should not be construed as seeking quantitative data only.]

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

- A. This section should describe the strategies that will be implemented for program improvement as a result of the conclusions drawn from the assessment activities.

**Presentation Evaluations:**

As a result of the positive effect of using presentation assessment forms in Acct 790, this practice will continue each semester. Students benefit from a detailed discussion of the important elements in a presentation. In addition, when asked about the peer evaluations, students expressed a desire for them to continue because they receive explicit feedback from others on their presentations.

**TA Evaluations:**

As discussed above, in-class visitations in TA classroom will continue each semester, along with the appropriate levels of training and mentoring to enhance the educational experience. These measures will result in the development of skills in both TA's and undergraduate accounting students. Data will be retained and analyzed each semester.

- B. The program change may pertain to curricular revision, faculty development, student services, resource management, and/or any other activity that connects to student success.

**Report completed by: Professor Carol F. Venable**

**Date: March 28, 2008**

## **Appendix A: MSA Goals and Learning Outcomes**

### **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

## Appendix B: Five Year Assessment Plan

### 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:

- Apply ethical reasoning to accounting issues

#### **Spring 2010 Report**

GOAL 3: Acquire the capacity to address accounting problems

Learning Outcomes:

- Analyze and research accounting related issues

#### **Spring 2011 Report** (Last reviewed in 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

#### **Spring 2012 Report** (Last reviewed in Spring 2007 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

## Appendix C: Presentation Assessment Document

PRESENTATION ASSESSMENT Speaker: \_\_\_\_\_ Date \_\_\_\_\_

<b>1 Needs Improvement</b> – Significant deficiencies that need work	<b>2 Needs Enhancement</b> – Problems or flaws that detract from the presentation	<b>3 Meets Standards-</b> Demonstrates overall competence and acceptable skills	<b>4 Very Good –</b> Demonstrates high quality and appropriate skills	<b>5 Outstanding –</b> Exceeds what would be expected in a professional setting
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PRESENTATION QUALITIES	CIRCLE NUMBER				
<b>Introduction</b>					
Clear, sets the audience's expectations	1	2	3	4	5
<b>Body</b>					
Content, clear & informative	1	2	3	4	5
Logical organization & clear flow	1	2	3	4	5
<b>Closing</b>					
Clear & organized	1	2	3	4	5
Timed appropriately	1	2	3	4	5

SPEAKING QUALITIES					
<b>Physical Characteristics</b>					
Eye Contact - clear and direct, scans entire audience	1	2	3	4	5
Posture & gestures - natural & definitive	1	2	3	4	5
Voice – tone, clarity & loudness	1	2	3	4	5
<b>Visual Aids (PowerPoint)</b>					
Organization	1	2	3	4	5
Effectiveness	1	2	3	4	5
Professional appearance	1	2	3	4	5

OVERALL					
Effectiveness	1	2	3	4	5
Professional image & presence	1	2	3	4	5

-----DUPLICATE TO TEAR OFF FOR STUDENT-----

PRESENTATION QUALITIES					
<b>Introduction</b>					
Clear, sets the audience's expectations	1	2	3	4	5
<b>Body</b>					
Content, clear & informative	1	2	3	4	5
Logical organization & clear flow	1	2	3	4	5
<b>Closing</b>					
Clear & organized	1	2	3	4	5
Timed appropriately	1	2	3	4	5

SPEAKING QUALITIES					
<b>Physical Characteristics</b>					
Eye Contact - clear and direct, scans entire audience	1	2	3	4	5
Posture & gestures - natural & definitive	1	2	3	4	5
Voice – tone, clarity & loudness	1	2	3	4	5
<b>Visual Aids (PowerPoint)</b>					
Organization	1	2	3	4	5
Effectiveness	1	2	3	4	5
Professional appearance	1	2	3	4	5

OVERALL					
Effectiveness	1	2	3	4	5
Professional image & presence	1	2	3	4	5

## Appendix D: TA Evaluation Rubric

TA Evaluated \_\_\_\_\_

	Not Acceptable	Acceptable	Good	Points Assigned
	1	2	3	
1	It was never made clear what the learning objectives were for today's class session.	Although, the class session was conducted well, it was not clear what the learning objectives were for this class session.	At the start of class, the instructor gave a clear and concise overview of today's topic(s)	
2	Class session plan was not well organized and appeared spontaneous and haphazard. There didn't seem to be a clear delivery plan.	I could follow the presentation, but it could have been better organized	The presentation was very easy to follow. It was very well organized and developed.	
3	The presentation needed some examples and most explanations were difficult to follow.	The presentation did not use enough examples, and some of the explanations were difficult to follow.	The presentation used good examples with clear and concise explanations.	
4	The instructor was not prepared and did an inadequate job in explaining the material	The instructor stumbled occasionally, but appeared to be reasonably prepared	The instructor seemed very well prepared for their presentation	
5	The format of the presentation made it difficult to stay focused on the topic and to absorb any content.	The format of the presentation made it more entertaining and easier to stay focused	The format chosen for the presentation was very entertaining. It was an excellent way to present the material.	
6	It seems as though the instructor did an inadequate job of putting the lecture material in context. It was very difficult to see how this material fit into the context of the course.	This instructor did a reasonable job in putting the lecture material in context of the course and/or accounting environment. More information, and/or more explanation, would have helped.	This instructor did a very thorough job in developing their topic. The presentation contained an abundance of useful information.	
7	The technical competence of the instructor is below expectations for the course. Several errors were noted in the presentation of accounting issues.	The technical competence of the instructor was reasonably good. Only a few technical errors were noted.	The presentation of accounting issues and/or procedures was technically accurate. No errors were noticed.	
8	The instructor had annoying mannerisms	The instructor had few, if any, annoying mannerisms.	The instructor did an excellent job with no annoying mannerisms	
9	The instructor had difficulty speaking clearly and/or had poor eye contact. Delivery was dry. Hard to stay focused on what was being presented.	The instructor spoke clearly and had good eye contact, but the delivery was somewhat dry.	The delivery was very clear and entertaining. Good eye contact, easy to hear, and good voice inflection.	
10	The instructor could never fully engage the class on any of the subjects covered. Class attentiveness was poor.	The instructor was not able to continuously engage the class. Attention of class would occasionally flounder.	The instructor was able to effectively engage the class in dialog and/or rapt attention.	
11	Overall, the class session was poorly conceived and executed. It was difficult to stay focused.	Overall, the class session was adequately planned and executed.	The class session was excellent. It was easy to stay focused.	
			Total Points	

**Suggestions for TA**

<b>Eval #</b>	<b>Comments</b>
1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	