

**Student Learning Outcomes Committee 2010
Department/Program Assessment Results Report**

Department/Program **School of Accountancy** Degree/Program **Masters (MSA)**
Date Submitted **March 26, 2010**

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.

The results of the 2009 assessment of students' ethical reasoning (SLO 3.1) conducted in Accounting 790 (required capstone course for the MSA program) suggested no programmatic changes were necessary in this area. Accounting 790 is expected to continue to adequately address professional ethics and ethical reasoning in the MSA curriculum.

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 multi-year assessment plan.

The focus for the past year was the following.

GOAL 3: Acquire the capacity to address accounting problems
Learning Outcome 3.2:
• **Research and report on accounting related issues**

In the 2006-07 reports, we had found problems with the student's writing ability. As a result, we created a prerequisite for the program which requires that students complete a course in English composition from a university where English is the primary teaching language. Since written papers were being assessed this year, it was decided to include an assessment of student writing skills one year earlier than scheduled in our original assessment plan..

GOAL 2: Acquire the ability to communicate effectively about accounting issues
Learning Outcome 2.2:
• **Write well-organized memos and reports.**

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

Learning Outcome 1.1:

- Assess the political, social, legal and regulatory environment of the profession.

Learning Outcome 1.2:

- Evaluate new developments within the profession.

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.

The assessment was conducted in Accounting 790, the capstone course for the MSA program. Data was collected during the Summer 2009 session. The assessment assignment was an embedded research report that was part of a portfolio prepared for the course. This report addresses the two learning outcomes under Goals 2 and 3. Students received the assessment rubric for the report (Appendix C) on the first day of class and the professor discussed the rubric and its components with the students. The rubric covers both the report content and its structure. Students were required to obtain approval from the instructor for the topic of their reports. It is important to note that the report used in this assessment was the second version of the assignment (i.e., the professor had already made comments on the first version).

The ability to research and report on accounting issues (SLO 3.2) was assessed in two areas:

- Report Content – Reports were expected to show complete coverage of the chosen topic area.
- Research Methodology – Reports were expected to contain an appropriate set of business and/or academic sources with proper APA in-text citation.

Written communication (SLO 2.2) was assessed in three areas:

- Executive Summary – Reports should show the ability to summarize the key points and major conclusions.
- Structure and Form – Reports should have clear introductions, topic development and conclusions with appropriate sub-titles and headings to guide the reader in a logical manner.
- Style and Mechanics – Reports should demonstrate correct grammar, word usage, writing style, and sentence structure while minimizing repetitiveness.

Sample selection – The portfolios of all 28 students who completed Accounting 790 during Summer 2009 were selected for this assessment. Two faculty members were involved with reviewing the portfolios using the aforementioned grading 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?

Overall, the results of the assessment indicate that the MSA students met the acceptable standards for both research ability and writing ability. The rubric contained a five-point scale, with "Meet Expectations" representing an average score of 3.0 from the two faculty reviewers. The overall composite mean score is the class average for each item in the rubric. Table 1 shows the overall composite mean scores and the number (and percent) of students who met or exceeded expectations for each rubric item.

TABLE 1
OVERALL COMPOSITE RESULTS FOR ALL 28 STUDENTS

ITEM	COMPOSITE MEAN	MEETS/EXCEEDS EXPECTATIONS (FREQ)	MEETS/EXCEEDS EXPECTATIONS (FREQ %)
Report Content	3.57	27	96%
Research Method	2.95	20	71%
Executive Summary	3.25	24	86%
Structure and Form	3.23	22	79%
Style and Mechanics	3.25	22	79%

Further analysis comparing international and domestic students identified a large differential in composite mean scores. Any student who received an undergraduate degree from a non-English-speaking university was classified as "international." Table 2 shows the composite mean results for each item in the rubric for the seven international students. For each measurement area, the international students received a lower mean score. In particular, they scored substantially lower on the report content aspect of reporting as well as the measures of writing ability. Therefore, international students' writing ability remains a significant concern in the MSA program, as indicated in the 2006-2007 assessment report.

TABLE 2
COMPOSITE RESULTS FOR INTERNATIONAL STUDENTS (n=7)

ITEM	COMPOSITE MEAN	MEETS/EXCEEDS EXPECTATIONS (FREQ)	MEETS/EXCEEDS EXPECTATIONS (FREQ %)
Report Content	3.00	6	86%
Research Method	2.93	6	86%
Executive Summary	3.00	5	71%
Structure and Form	2.79	6	86%
Style and Mechanics	2.50	4	57%

- 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.

The implementation of the writing prerequisite for international students over the past two years has not measurably changed the writing proficiency of international students at the end of their program. Because of student resistance to taking this additional prerequisite writing course, the Director of the School of Accountancy attempted to get permission for some students to take the Undergraduate Writing Assessment Test to demonstrate their professed writing proficiency. However, the university did not want to permit this for various reasons. The results of this year's writing assessment will be presented to the accounting faculty as a whole for review and discussion of other measures that could be undertaken.

In addition, the School of Accountancy Curriculum Committee (CC) already has been informally advised of the results of this assessment. The CC is examining the structure and curriculum of Accounting 790, as well as the overall program goals. As of Summer 2010, Accounting 790 will be taught by a new faculty member using the existing course structure. The instructor will report her observations and make recommendations to the CC as part of the current curriculum examination process for Accounting 790 and the MSA program. Discussions about how to address the writing issues for international students will be undertaken.

- 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 26, 2010

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:

- Research and report on accounting related issues
- Apply ethical reasoning to accounting issues

Appendix B: Five Year Assessment Plan**MSA
ASSESSMENT PLAN**

Mission/Vision Statement: To advance the knowledge and practice of accounting in public, private, and governmental organizations by developing students to be lifelong learners and future practitioners and users of accounting information.

Goals & Student Learning Outcomes**I. Obtain an understanding of current influences on and factors within the accounting profession.****Student Learning Outcomes:**

SLO #1.1: Assess the political, social, legal and regulatory environment of the profession.

SLO #1.2: Evaluate new developments within the profession.

- **Content Delivered in:** Embedded in all MSA courses
- **Assessment Method:** Portfolio in 790

II. Acquire the ability to communicate effectively about accounting issues**Student Learning Outcomes:**

SLO #2.1: Express and defend reasoned opinion about accounting issues.

SLO #2.2: Write well-organized memos and reports.

- **Content Delivered in:** Acctg 790
- **Assessment Method:** Portfolio in Acctg 790

SLO #2.3: Prepare oral and visual presentations for appropriate business audiences.

- **Content Delivered in:** Acctg 790
- **Assessment Method:** Presentation in Acctg 790

III. Acquire the capacity to address accounting problems.**Student Learning Outcomes:**

SLO #3.1: Apply ethical reasoning to accounting issues.

- **Content Delivered in:** Embedded in all MSA courses
- **Assessment Method:** Ethics Case in Acctg 790

SLO #3.2: Research and report on accounting related issues

- **Content Delivered in:** Embedded in all MSA courses
- **Assessment Method:** Portfolio in Acctg 790

Assessment Timeline

GOAL	SLO	1st Cycle	2nd Cycle
I	1.1, 1.2 (Portfolio Part 1 Essay)	2006-2007	2010-2011
II	2.1 (Portfolio Part 1)	2006-2007	2010-2012
II	2.2 (Writing)	2006-2007	2009-2010
II	2.3 (Presentation)	2007-2008	2011-2013
III	3.1 (Ethics Case)	2008-2009	2012-2014
III	3.2 (Portfolio Part 3)	2009-2010	2013-2015

Timeline represents a five year cycle.

MSA Curriculum Map

Course	All MSA Courses	Acctg 790
SLO		
1.1	X	
1.2	X	
2.1		X
2.2		X
2.3		X
3.1	X	
3.2	X	

Appendix C: ASSESSMENT RUBRIC FOR ACCOUNTING 790 – Portfolio Paper Section 3

GOAL 3: Acquire the capacity to address accounting problems				
Learning Outcome:				
○ Research and report on accounting related issues				
	Below Expectations 1-2	Meets Expectations 3-4	Exceeds Expectations 5-6	Score
Executive Summary	Description of the key points omitted or poorly explained. Unable to effectively summarize key points.	Description of key points presented. Each could be described more clearly or concisely.	Clear and concise description of the issue, motivation for the report, and major conclusions	
Report Content	Incomplete or weak coverage of the topic. Fails to consider critical facets of the topic. Evidence does not adequately support the findings.	Complete coverage of the topic. Evidence supports findings sufficiently but not completely. Important or meaningful points of view omitted.	Comprehensive coverage of the topic, including analysis and/or critique. Balanced presentation of relevant and legitimate information that clearly supports the central purpose. In-depth analysis of the research paper topic.	
Research Methodology	Only uses popular press or internet resources not associated with established business and/or academic resources. Limited or omitted in-text citations and/or list of works cited.	Uses an appropriate set of established business and/or academic sources. Uses proper APA format for in-text citations and list of works cited, with few errors noted.	Uses a comprehensive set of established business and/or academic sources. Uses proper APA format for in-text citations and list of works cited, with no errors.	

GOAL 2: Acquire the ability to communicate effectively about accounting issues				
Learning Outcome:				
○ Write well-organized memos and reports				
	Below Expectations 1-2	Meets Expectations 3-4	Exceeds Expectations 5-6	Score
Report Structure and Form	Weak introduction, topic development and/or concluding paragraphs. No use of headings or subheadings to guide the reader.	Clearly stated introduction, topic development and/or concluding paragraphs. Use of headings and sub-heading to guide the reader.	Comprehensively developed primary topic with introduction, topic development, and conclusion. Appropriate headings and sub-headings to guide the reader.	
Style and Mechanics	Contains numerous grammar, spelling, and word usage errors. Style is awkward or wordy rather than concise. Unnecessary repetition of thoughts and ideas.	Contains some grammar, spelling or word usage errors. Sentence structure is generally free of errors. Some repetition of thoughts and ideas.	Contains minor or no grammar, spelling and word usage errors. Sentence structures are consistently clear and concise. No unnecessary repetition.	