

**Student Learning Outcomes Committee 2011
Department/Program Assessment Results Report**

Department/Program **School of Accountancy** Degree/Program: **MSA**
Date Submitted: **May 1, 2011**

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.

Last year's assessment focused on Learning Outcome 3.2 (Research and report on accounting related issues) and Learning Outcome 2.2 (Write well organized memos and reports). As stated in the report, overall, the results of the assessment in the MSA capstone class, Acc790, indicated that the MSA students met acceptable standards for both research ability and writing ability.

As noted in last year's report, there was a small minority of international students (that is, students receiving their undergraduate degrees from universities that do not teach primarily in English) that did not meet standards on 1 of the 5 standards assessed (writing style and mechanics). We anticipate that this relatively small group of students may need special attention, and we are delivering this message to the college, in support of the development of a center that would provide such attention at the college level for all business students.

As indicated in last year's report, changes were anticipated for the academic year 2010-2011, involving a comprehensive revision of the goals and learning outcomes for the MSA program. The process of revising these goals (discussed below) was a primary focus of the department's student learning assessment efforts for the academic year 2010-2011.

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).

Revision of Goals, Learning Outcomes, Assessment Schedule, and Mapping:

The first task of assessment for the past academic year was a complete revision of the goals and learning outcomes.

As a first step in the revision process, the existing goals and SLO's of the SDSU MSA program were compared to those of 14 other institutions, noting the common occurrence of goals in the other institutions in the areas of communication skills, competence in technical skills, analytical thinking and problem solving, group work/interpersonal skills, ethics, research, and knowledge of global issues. We observed that the existing SLO's for the MSA program overlapped in only 3 categories: communication, ethics and research. Consideration was then given to expanding the existing dimensions of our SLOs to

encompass some of the other common dimensions such as analytical thinking/critical thinking/problem solving/technical competence, group work/interpersonal skills, and global/international perspectives.

This data was considered by the School of Accountancy's Curriculum Committee, Assessment Committee, and Graduate Programs Committee. Fourteen members of the School of Accountancy serve on these committees, and three members of the Assessment Committee are also on the Curriculum Committee and Graduate Programs Committee, facilitating communication. Thus, there was broad based input from the faculty. Consideration was also given to alignment with the missions of the SDSU School of Accountancy and external stakeholders, and the goals of the College of Business Administration.

Furthermore, the Assurance of Learning Standards specified by the AACSB for business programs in Standard 15 were considered, noting communication abilities, ethics, analytical and thinking skills, and group dynamics. Also, Assurance of Learning Standards specified by the AACSB for accounting programs in Standard 37 were considered, including areas of technical competence, ethics, and global issues.

The goals and learning outcomes were also written with consideration to the level of learning we expect the students to achieve, using the common framework of Bloom's taxonomy (see Appendix). The resulting MSA goals and learning outcomes were approved by the end of the fall semester, 2010. During the rest of 2010-2011, the courses were mapped to the outcomes. The revised goals, outcomes, mapping, and schedule for assessment are shown below.

REVISED MSA ASSESSMENT PLAN

Mission/Vision Statement (abbreviated): 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 and Student Learning Outcomes

I. Communication Skills

SLO #1: Students will be able to compare, contrast, interpret, or criticize accounting and business decisions and information using professional business communication.

Content Delivered in: Acct 501,503,505,650,660,661,663,670,675,680,681,790

Assessment Method: Oral or written communication assignment

II. Group/Interpersonal Skills

SLO #2: Students will be able to actively participate in team decision-making. Skills and meaningful contributions to team decision making.

Content Delivered in: Acct 522,650,651,660,661,675,681,790

Assessment Method: Peer evaluations for group project/case and group quizzes

III. Ethics

SLO #3: Students will be able to apply ethical judgment and professional standards in analyzing situations and formulating accounting and business decisions.

☐ **Content Delivered in:** Acct 620,626,650,670,681,790

☐ **Assessment Method:** Project/case and exam questions

IV. Research

SLO #4: Students will be able to use relevant research tools and academic/professional literature to analyze or take a position in accounting and business situations.

☐ **Content Delivered in:** Acct 650,657,660,661,663,681,790

☐ **Assessment Method:** Research memo/report

V. Problem Solving/Critical Thinking/Technical Competence

SLO #5: Students will be able to address unstructured problems in the areas of accounting information systems, financial reporting, or taxation. Unstructured problem solving involves using discipline-specific technical knowledge and skills to anticipate issues, formulate hypotheses, develop conclusions, or recognize the strategic role of accounting in business organizations and society.

• **Content Delivered in:** Acct 501,503,505,522,575,620,621,624, 625,626,650,651,654,656,657,660,661,663,670,675,680,681,790

• **Assessment Method:** Project/case and Comprehensive written exam question

VI. Global/International

SLO #6: Students will be able to comprehend an international perspective and appreciate the significance of diversity and cultural differences in the global business environment

• **Content Delivered in:** Acc 522,620,625,660,670,681,729,790

• **Assessment Method:** Written assignment, Exam questions

Revised Assessment Timeline

AACSB has recently mandated that a program complete two full cycles in a 5 year period. This has been incorporated into the revised timeline.

Goal	SLO	1 st Cycle	2 nd Cycle
I	1 (Communication Skills)	2011-12	2013-14
II	2 (Group/Interpersonal Skills)	2010-11	2013-14
III	3 (Ethics)	2012-13	2014-15
IV	4 (Research)	2012-13	2014-15
V	5 (Problem Solving/Critical Thinking/Technical Competence)	2011-12	2014-15
VI	6 (Global/International)	2010-11	2013-14

Revised MSA Curriculum Map

SLO	Courses													
	Acct 501	Acct 503	Acct 505	Acct 508	Acct 522	Acct 575	Acct 620	Acct 621	Acct 624	Acct 625	Acct 626	Acct 650	Acct 651	Acct 654
1: Written		†										†		
1: Verbal	*		*											
2: Grp. Skills					*							*	*	
3: Ethics							†				†	*		
4: Research												†		
5: PS/CT	†	†	†		†	†	†	†	†	†	†	†	†	†
5: TC	†	†	†	†	†	†	†	†	†	†	†	†	†	†
6: Intl.					†		*			*				

SLO	Courses												
	Acct 655	Acct 656	Acct 657	Acct 659	Acct 660	Acct 661	Acct 663	Acct 670	Acct 671#	Acct 675	Acct 680#	Acct 681	Acct 790
1: Written					†	*	†	*		†	†	†	†
1: Verbal					*	*	*	*		†	†	†	†
2: Grp. Skills					*	†				†		*	†
3: Ethics								†				†	†
4: Research			*		†	†	*					*	†
5: PS/CT		†	*		†	†	†	†		†	†	†	†
5: TC	†	†	*	†	†	†	†	†		†	†		
6: Intl.					*	†		*				*	†

† Based on course-level SLOs (from CBA Assessment webpage); * Based on instructor evaluation of course, course-level SLOs will be updated accordingly. ‡ Inactive course.

As planned in the revised assessment timetable above, the following two goals were assessed this past academic year:

Goal 2: Group/Interpersonal Skills

Desired Bloom's Taxonomy level: Application (3)

SLO 2 Students will be able to actively participate in team decision making. Skills that represent active participation include interpersonal skills, motivation, attitude, and meaningful contributions to team decision making.

Goal 6: Global/International

Desired Bloom's Taxonomy level: Comprehension (2)

SLO 6 Students will be able to comprehend an international perspective and appreciate the significance of diversity and cultural differences in the global business environment.

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

SLO 2 Students will be able to actively participate in team decision making. Skills that represent active participation include interpersonal skills, motivation, attitude, and meaningful contributions to team decision making.

In the capstone MSA class Acc790, student's evaluated each other as team members in the development and presentation of a case analysis. The scoring rubric is shown in the appendix. This required an evaluation of (1) the level of effort toward accomplishing tasks, (2) the level of commitment to helping each other to maximize team performance, (3) the extent of active participation, communication, and interaction with team members, and (4) the appropriate use of time, resources, and member expertise in striving to accomplish tasks. These items of evaluation are consistent with the active participation specified in the SLO 2. For each of the 4 items, students were rated on a 1 to 7 scale, where 1=extremely low and 7=extremely high.

SLO 6 Students will be able to comprehend an international perspective and appreciate the significance of diversity and cultural differences in the global business environment.

In the capstone MSA class Acc790, as part of their international study students read a background paper instructing them on an international perspective, "The Making of Independent Auditing Standards in China," *Accounting Horizons*, Vol. 14, No. 1, March 2000, pp. 66-89. Subsequently, they performed a written case summary and analysis assessment, on a Harvard Business Case (Case No. 9-110-037, Aug. 23, 2010) dealing with accounting standards in China. The scoring rubric is shown in the appendix. Students were assessed by the instructor on (1) presentation and organization, (2) facts and position statement, (3) evidence and analysis, (4) recommendation and action plan, and (5) style/usage Grammar/Spelling. Students were assessed as exceeds expectations, meets expectations, or fails to meet expectations, according to the criteria in the scoring rubric.

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?

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.]

SLO2 Data

Rating	Characteristic Level of effort toward accomplishing tasks	Level of commitment to helping each other to maximize performance	Active participation, communication, and interaction with team members	Appropriate use of time, resources, and member expertise in striving to accomplish tasks	Average
7	88	86	87	87	
6	29	23	28	29	
5	4	12	5	6	
4	0	0	1	0	
3	1	0	1	0	
2	0	1	1	1	
1	1	1	0	0	
Count	123	123	123	123	
7	71.54%	69.92%	70.73%	70.73%	70.73%
6	23.58%	18.70%	22.76%	23.58%	22.15%
5	3.25%	9.76%	4.07%	4.88%	5.49%
4	0.00%	0.00%	0.81%	0.00%	0.20%
3	0.81%	0.00%	0.81%	0.00%	0.41%
2	0.00%	0.81%	0.81%	0.81%	0.61%
1	0.81%	0.81%	0.00%	0.00%	0.4%

A rating of 7 was considered exceeding expectations, and 6 was considered meeting expectations. Students met or exceeded expectations on items 1,2,3, and 4 by a frequency of 95%, 89%, 93%, and 94%, respectively. We conclude that students meet expectations for SLO2.

SLO6 Data

	Average Rating, across all measures and students	6.44
	Standard Deviation	0.63
	Numerical Counts:	N=
5	Does not meet Expectations:	3
6	Meets Expectations:	17
7	Exceeds Expectations:	21
	Total Students Assessed	41

A rating of 7 was considered exceeding expectations, and 6 was considered meeting expectations, as detailed in the scoring rubric. As noted by the frequency counts reported above, 21/41 or 51.2% of students exceeded expectations with a rating of 7, and 17/41 or 41.5% of students met expectations with a rating of 6. Thus, 92.7% of students met or exceeded expectations. We conclude that students met expectations for SLO6.

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.

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.

The results of this assessment have been discussed with the instructor that designed and taught this newly designed MSA capstone class Acc790. With the current high level of students in the class meeting expectations, we do not see a need for curriculum change at this point, and we anticipate that the instructor will continue to keep the coverage up to date.

Report completed by: Professor John C. Anderson

Date: May 1, 2011

APPENDIX

1. Team Evaluation form for SLO2

Team Case Peer Evaluation (ACCTG 790)

Instructions: Evaluate each team member's contribution to the case presentation (note: list yourself as Team Member 1). For example, if everyone contributed equally, you would put an equal percent (e.g. 25%) for each person in the contribution percent space. This evaluation is confidential and will be used in determining grades, so please be honest in your evaluations. In the event a team member's grade is lowered as a result of peer evaluations, I will share only a summary evaluation about the person's performance. No individuals will be identified.

Team Member 1: _____ Contribution _____%

Team Member 2: _____ Contribution _____%

Team Member 3: _____ Contribution _____%

Team Member 4: _____ Contribution _____%

In addition to the contribution evaluation provided above, please rate each team member on the items in the table below using a seven-point scale (1 = *extremely low* to 7 = *extremely high*).

Item ¹	Team Member 1	Team Member 2	Team Member 3	Team Member 4
1. Characteristic level of effort toward accomplishing tasks				
2. Level of commitment to helping each other to maximize team performance				
3. Active participation, communication, and interaction with team members				
4. Appropriate use of time, resources, and member expertise in striving to accomplish tasks				

Please include any written comments regarding the items above you think would be helpful to assess team member performance.

¹ Items are adapted from: Hirschfeld et al. (2006). Becoming Team Players: Team Members' Mastery of Teamwork Knowledge as a Predictor of Team Task Proficiency and Observed Teamwork Effectiveness. *Journal of Applied Psychology* 91 (2): 467-474.

2. Grading Rubric for International Paper for SLO6 Assessment

CASE SUMMARY AND ANALYSIS ASSESSMENT RUBRIC (ACCTG 790 – Directed Readings in Accountancy)

Category	Exceeds Expectations	Meets Expectations	Fails to Meet Expectations
Presentation and Organization	<ul style="list-style-type: none"> • Clear and logical presentation and organization. Conforms to case analysis format. • Efficient and effective use of headings. 	<ul style="list-style-type: none"> • Reasonable presentation and organization. Conforms to case analysis format. • Could make better or more efficient use of headings. 	<ul style="list-style-type: none"> • Poor presentation and organization. • Format is confusing and inconsistent with a case analysis.
Facts and Position Statement (1 paragraph)	<ul style="list-style-type: none"> • Key pertinent facts, issues, or symptoms are included and described in a clear and concise manner. • Position statement (hypothesis) is clearly stated in terms that are <i>actionable</i> by the decision-maker for analysis. 	<ul style="list-style-type: none"> • Some pertinent facts, issues, or symptoms omitted or irrelevant facts included. • Position statement/hypothesis is stated, but not in clear <i>actionable</i> terms. 	<ul style="list-style-type: none"> • Critical facts, issues, or symptoms omitted. Unable to differentiate relevant and irrelevant information. • Position statement/hypothesis is not stated or not <i>actionable</i> by the decision-maker for analysis.
Evidence and Analysis (2-4 paragraphs)	<ul style="list-style-type: none"> • Meaningful evidence from the case is presented and thoughtfully analyzed. • Analysis clearly addresses the position statement. • Meaningful alternatives or qualifications of arguments are clearly explained 	<ul style="list-style-type: none"> • Reasonable evidence is presented, but could be better integrated in analysis. • Synthesis with position statement could have been clearer. • Reasonable alternatives or qualifications of arguments are stated, but could have been clearer. 	<ul style="list-style-type: none"> • Evidence is inappropriate or not stated. • Analysis lacks cohesion and does not support position statement. • Alternatives or qualifications of arguments are weak or missing.
Recommendations and Action Plan (1 paragraph)	<ul style="list-style-type: none"> • Logical and practical recommendations or courses of action are presented that address and synthesize with the position statement. • Major implementation risks are addressed. 	<ul style="list-style-type: none"> • Recommendations or courses of action are presented, but lack practical or tangible aspects. Synthesis with position statement could have been clearer. • Some implementation risks are addressed. 	<ul style="list-style-type: none"> • Recommendations or courses of action are impractical, infeasible, or omitted. No or limited synthesis with position statement. • Fails to address implementation risks.
Style/Usage Grammar/Spelling	<ul style="list-style-type: none"> • Well written: clear, fluid, and concise. • Sophisticated business style and word usage. • No grammatical, spelling, or typographical errors noted. 	<ul style="list-style-type: none"> • Reasonably written. • Fairly clear and coherent writing style. Avoids jargon and uses professional business style. • Limited grammatical, spelling, or typographical errors noted. 	<ul style="list-style-type: none"> • Poorly written and awkward. • Difficult to read and understand. Misuse of words. • Serious and persistent grammatical, spelling, or typographical error noted.

3. Revised MSA Goals and Learning Outcomes, shown by Desired Bloom's Taxonomy Level:

Goal 1: Communication Skills

Desired Bloom's Taxonomy level: Analysis (4)

SLO 1 Students will be able to compare, contrast, interpret, or criticize accounting and business decisions and information using professional business communication.

Goal 2: Group/Interpersonal Skills

Desired Bloom's Taxonomy level: Application (3)

SLO 2 Students will be able to actively participate in team decision making. Skills that represent active participation include interpersonal skills, motivation, attitude, and meaningful contributions to team decision making.

Goal 3: Ethics

Desired Bloom's Taxonomy level: Analysis (4)

SLO 3 Students will be able to apply ethical judgment and professional standards in analyzing situations and formulating accounting and business decisions.

Goal 4: Research

Desired Bloom's Taxonomy level: Analysis (4)

SLO 4 Students will be able to use relevant research tools and academic/professional literature to analyze or take a position in accounting and business situations.

Goal 5: Problem Solving/Critical Thinking/Technical Competence

Desired Bloom's Taxonomy level: Synthesis (5)

SLO 5 Students will be able to address unstructured problems in the areas of accounting information systems, financial reporting, or taxation. Unstructured problem solving involves using discipline-specific technical knowledge and skills to anticipate issues, formulate hypotheses, develop conclusions, or recognize the strategic role of accounting in business organizations and society.

Goal 6: Global/International

Desired Bloom's Taxonomy level: Comprehension (2)

SLO 6 Students will be able to comprehend an international perspective and appreciate the significance of diversity and cultural differences in the global business environment.

