



Spears School of Business
M.S. in Accounting Program
Assessment Report Form 2014-2015

Date of Report: 9/12/2016

Name of Person Submitting Report: Alyssa Vowell

A. Program Information:

Assessment Coordinator's Name: Alyssa Vowell

Assessment Coordinator's Email Address: alyssa.vowell@okstate.edu

Number of students enrolled in the program 2015-2016: 66

Number of students graduated in 2015-2016: 41

B. Program Mission Statement

In the box below, provide the mission statement for the program.

The mission statement, educational objectives, and goals for program should guide the assessment process. The mission statement should align with department, college, and institutional mission statements.

The mission of the School of Accounting is to engage students, alumni, and other stakeholders through accessible, world-class accounting education, useful and timely research, and relevant professional outreach.

The educational mission of the school varies with our three programs (B.S., M.S., and Ph.D.):

- **Masters (MS):** At the Masters level, we seek to develop students who have strong technical and technology skills; exhibit ethical behavior; demonstrate good teamwork and leadership; are good communicators; and are critical thinkers. These students should have passed (or be very close to having completed) a certification (usually CPA) by the time they graduate and should be the indisputable top choice for recruiters in Oklahoma and surrounding states. The CPA pass rates should place them in the top 50 schools in the United States.

Over-arching all missions is the concept that faculty, staff, students, and alumni participate as organizational citizens. We are recipients of significant allocations of taxpayer dollars; generous donations of funds from our alumni, recruiters, and other stakeholders; and student tuition and fees that often require great sacrifice on the part of our students and their families. We have a responsibility to act as wise stewards of these resources. Our role is to build upon a tradition of excellence established by those who have preceded us and to hand to the next generation a school well-positioned to compete and contribute in the future.

C. University Assessment Funds

Were university assessment funds used by the department/program for assessment activities? ☒ Yes ☐ No

If university assessment funds were used by the department or program, describe how university assessment funds were used and the contribution the funds had on the assessment process. Funding requests for the next academic year have a separate process and should not be included here.

In Fall 2015, Insight Assessment's Business Critical Thinking Skills Test was administered to 44 M.S. in Accounting students at an approximate cost of \$10.22 per test.

D. Student Learning Outcomes

On the pages that follow, list the Student Learning Outcomes associated with the program identified in this assessment form.

D1) Student Learning Outcome #1: Technical Competence

Objective: The CPA exam sets a standard for the minimum level of technical competence a student should have in order to become a certified public accountant. Students should achieve at least the level of technical competence required to pass the CPA exam.

Identify opportunities for students to learn this outcome during the 2015-2016 academic year:

For example, include a curriculum map that lists the courses or other learning experiences in which the student learning outcome is taught. Another example is a written narrative that describes how the learning outcome is integrated into the program.

Technical competence is taught in all of the masters-level accounting classes and assessed in the CPA Review class (ACCT-5840).

How many students were included in the assessment of this outcome?

30

How were students selected to participate in the assessment of this outcome?

All students in CPA review course during Fall 2015 and Spring 2016 semesters.

Assessment Methods

Identify the method(s) used to assess this learning outcome. Check all that apply.

- | | | |
|---|---|--|
| <input type="checkbox"/> Survey | <input type="checkbox"/> Satisfaction Survey | <input type="checkbox"/> Internship |
| <input type="checkbox"/> Rating of skills (e.g., rubrics) | <input type="checkbox"/> Benchmarking | <input type="checkbox"/> Interviews |
| <input type="checkbox"/> Analysis of written artifacts | <input type="checkbox"/> Measuring effectiveness relative to professional standards | <input type="checkbox"/> Performance or jury |
| <input checked="" type="checkbox"/> Comprehensive, certification, or professional exam(s) | <input type="checkbox"/> Review of thesis/dissertation/ creative component | <input type="checkbox"/> Visual collection (photos, videos, etc.) |
| <input type="checkbox"/> Oral presentation | <input type="checkbox"/> Capstone project | <input type="checkbox"/> Review of student research |
| <input type="checkbox"/> Course project | | <input type="checkbox"/> Other (please specify):
Click here to specify. |

Describe the how the assessment method was implemented, administered, and/or conducted.

Most M.S. in Accounting students take the CPA review course during their last semester in the program. The course is divided into four parts: (1) regulation (REG); (2) auditing and attestation (AUD); (3) financial accounting and reporting (FAR); and (4) business environment and concepts (BEC). The course parts are coordinated with the actual CPA exam windows. At the completion of each part of the course, the students take an examination that is very similar to the CPA exam. A "passing" grade on each part is 75% and is supposed to be predictive of the student's ability to pass the CPA exam. Students then schedule the actual CPA exam for the section just completed.

Indirect Assessment: The SOA tracks actual CPA exam results for students; and actual results over the most recent five years are presented on the following page. While these data may not be as complete, they tend to be very useful to decision-making in the SOA. In the Spring 2016 semester, one students enrolled in the CPA Review course, and took the Becker exams, but did not receive her scores because of eligibility requirements in that state.

Did your department/program faculty have a goal set for this learning outcome? ☒ Yes ☐ No

For example, "80% of students included in the assessment will receive a 4 on the rubric" or "80% of students included in the assessment will achieve a passing score on the certification exam." If yes, please describe the goal below.

The assessment goal is that for each individual part of the Becker exam, 80% of students should receive a passing score (75%).

Provide a summary of the results from the assessment of Learning Outcome 1.

Report student's scores for this assessment, as well as students' strengths and weaknesses relative to this learning outcome.

Results for the Fall 2015 and Spring 2016 semesters were as follows:

Actual CPA Exam Results

Review Exam Component	No. of Students	No. "Passed"	% "Passed"	Ave. Score	Median	Std. Dev.	High	Low	Percent "Passed" 2015-16
AUD	30	27	90.00%	82.99%	80.75%	8.07%	100	64	70.0%
BEC	29	25	86.21%	84.22%	84.50%	7.73%	99	44	65.0%
FAR	30	27	90.00%	83.05%	82.25%	7.68%	99	51	68.0%
REG	30	26	86.67%	84.65%	85.50%	9.99%	100	75	61.0%

	Spring 2016	Fall 2015	Spring 2015	Fall 2014	Spring 2014	Fall 2013	Spring 2013	Fall 2012	Spring 2012	Fall 2011
Audit										
Number Who Took	13	15	17	14	17	14	28	14	26	19
Number Passed - 1st Try	10	13	9	8	14	11	17	7	21	12
% Who Passed	77%	87%	53%	57%	82%	79%	61%	50%	81%	63%
Average Score - 1st Try	81	88	77	77	80	83	79	78	83	78
BEC										
Number Who Took	14	11	17	14	18	25	28	15	28	20
Number Passed - 1st Try	14	11	14	14	15	23	23	12	24	19
% Who Passed	100%	100%	82%	100%	83%	92%	82%	80%	86%	95%
Average Score - 1st Try	85	83	80	85	81	81	82	79	82	83
FAR										
Number Who Took	14	15	17	14	16	24	28	15	25	20
Number Passed - 1st Try	14	14	12	11	11	17	18	10	24	17
% Who Passed	100%	93%	71%	79%	69%	71%	64%	67%	96%	85%
Average Score - 1st Try	84	85	75	80	79	78	77	76	82	80
REG										
Number Who Took	13	15	17	14	5	24	24	15	24	20
Number Passed - 1st Try	13	10	9	9	5	20	19	11	22	18
% Who Passed	100%	67%	53%	64%	100%	83%	79%	73%	92%	90%
Average Score - 1st Try	81	81	74	79	84	80	76	76	84	83

What do the results suggest about student achievement of this learning outcome?

With respect to the Becker part of the assessment, exam scores for all of the sections met the 80% goal.

With respect to actual CPA exam results, the pass rate for AUD increased from 55% overall in 2014-15 to 90% in 2015-16; and the pass rate for REG increased from 58% in 2014-15 to 87% in 2015-16. The pass rate for BEC decreased from 90% in 2014-15 to 86% in 2015-16. The pass rate for FAR increased from 74% in 2014-15 to 90% in 2015-16.

Timeline for the Assessment

Indicate the timeline for the assessment of this learning outcome. While outcomes assessment must be conducted every year, not all student learning outcomes for a given program must be assessed every year. If the assessment of a particular learning outcome occurs on cycle or rotation, please describe and provide the rationale for the cycle/rotation below.

☒ Each Semester

☐ Yearly

☐ Every other year

☐ Other (please specify): If the assessment of Learning Outcome 1 occurs on a cycle or rotation, click here to describe and provide the rationale.

D2) Student Learning Outcome #2: Critical Thinking

Objectives: Students should be able to think critically. Specifically, they should be able to:

- Identify critical issues that are most deserving of attention in a complex problem scenario;
- Break complex problems into component parts;
- Make critical judgments based on both qualitative and quantitative information;
- Apply technical knowledge to solve unstructured problems; and
- Be able to evaluate the merit of alternate explanations for patterns in data and behaviors.

Identify opportunities for students to learn this outcome during the 2014-2015 academic year:

For example, include a curriculum map that lists the courses or other learning experiences in which the student learning outcome is taught. Another example is a written narrative that describes how the learning outcome is integrated into the program.

Critical thinking is taught in all of the accounting graduate classes and assessed in the Financial and Tax Research classes (ACCT-5113 and ACCT-5013, respectively).

How many students were included in the assessment of this outcome?

44

How were students selected to participate in the assessment of this outcome?

This test was administered in Fall 2015 to students in the Tax Research (ACCT-5013) and Financial Research (ACCT-5113) classes.

Assessment Methods

Identify the method(s) used to assess this learning outcome. Check all that apply.

- | | | |
|--|---|---|
| <input type="checkbox"/> Survey | <input type="checkbox"/> Satisfaction Survey | <input type="checkbox"/> Internship |
| <input type="checkbox"/> Rating of skills (e.g., rubrics) | <input checked="" type="checkbox"/> Benchmarking | <input type="checkbox"/> Interviews |
| <input type="checkbox"/> Analysis of written artifacts | <input type="checkbox"/> Measuring effectiveness relative to professional standards | <input type="checkbox"/> Performance or jury |
| <input type="checkbox"/> Comprehensive, certification, or professional exam(s) | <input type="checkbox"/> Review of thesis/dissertation/ creative component | <input type="checkbox"/> Visual collection (photos, videos, etc.) |
| <input type="checkbox"/> Oral presentation | <input type="checkbox"/> Capstone project | <input checked="" type="checkbox"/> Other (please specify): |
| <input type="checkbox"/> Course project | | Nationally-benchmarked test. |

Describe the how the assessment method was implemented, administered, and/or conducted.

Critical thinking for M.S. in Accounting students was assessed with Insight Assessment's Business Critical Thinking Skills Test (BCTST) normed for master's-level students. The BCTST is a nationally-benchmarked test that measures student critical-thinking skills with respect to analysis, inference, evaluation, inductive reasoning, and deductive reasoning. This test was administered in Fall 2015 to students in the Tax Research (ACCT-5013) and Financial Research (ACCT-5113) classes.

Did your department/program faculty have a goal set for this learning outcome? ☒ Yes ☐ No

For example, "80% of students included in the assessment will receive a 4 on the rubric" or "80% of students included in the assessment will achieve a passing score on the certification exam." If yes, please describe the goal below.

The goal was for at least 50% of students to score at the 75th percentile or higher overall. Additionally, average scores for the individual components should be above the midpoint of the moderate range.

Provide a summary of the results from the assessment of Learning Outcome 2.

Report student's scores for this assessment, as well as students' strengths and weaknesses relative to this learning outcome.

Assessment results: Forty-four students took the exam. The mean percentile score for this group, when compared to graduate-level business students nationwide, was 88.0% (compared to 74% in 2014); and the median was 88.0% (compared to 76% in 2014). A total of 44 students (100%) scored above the 50th percentile; 39 students (88.6%) scored above the 75th percentile; and 19 students (48.7%) scored above the 90th percentile. In 2014, 86.5% scored above the 50th percentile, 61.5% scored above the 75th percentile, and 28.8% scored above the 90th percentile.

Insight Assessment (the vendor for the BCST) classifies overall scores as superior, strong, moderate, weak, or not manifested. Scores for SOA students who took this test were classified as follows:

Overall Classification	n	%
Superior	19	43.2%
Strong	25	56.8%
Moderate	0	0.0%
Weak	0	0.0%
Not Manifested	0	0.0%
Total	44	100.0%

Analysis: Test subscores are also available for the skills of analysis, inference, evaluation, inductive reasoning, and deductive reasoning. Insight Assessment describes. Insight assessment describes the analysis skills as follows:

“Analytical reasoning skills enable people to identify assumptions, reasons, and claims, and to examine how they interact in the formation of arguments. We use analysis to gather information from charts, graphs, diagrams, spoken language and documents. People with strong analytical skills attend to patterns and to details. They identify the elements of a situation and determine how those parts interact.”

The mean SOA score on analysis in the 2015 test was 8.6 (compared to 8.3 in 2014); and the median was 9 (compared to 8 in 2014). Insight Assessment classifies analysis scores as strong, moderate, or not manifested. SOA students scored as follows:

Analysis Classification	n	%
Strong	36	81.8%
Moderate	8	18.2%
Not Manifested	0	0.0%
Total	44	100.0%

Inference: Inference skills are described by Insight Assessment as follows:

“Inference skills enable us to draw conclusions from reason and evidence. We use inference when we offer thoughtful suggestions and hypotheses. Inference skills indicate the necessary or the very probable consequences of a given set of facts and conditions. Conclusions, hypotheses, recommendations or decisions that are based on faulty analyses, misinformation, bad data, or biased evaluations, can turn out to be mistaken, even if they have been reached using excellent inference skills.”

The mean SOA score on inference in the 2015 test was 11.1 (compared to 10.6 in 2014); and the median was 11 (same as in 2014). Insight Assessment classifies inference scores as strong, moderate, or not manifested. SOA students scored as follows:

Inference Classification	n	%
Strong	19	43.2%
Moderate	25	56.8%
Not Manifested	0	0.0%
Total	44	100.0%

Evaluation: The skill of evaluation is described by Insight Assessment as follows:

“Evaluative reasoning skills enable us to assess the credibility of sources of information and the claims they make. And, we use these skills to determine the strength or weakness of arguments. Applying evaluation skills, we can judge the quality of analyses, interpretations, explanations, inferences, options, opinions, beliefs, ideas, proposals, and decisions. Strong

explanation skills can support high-quality evaluation by providing the evidence, reasons, methods, criteria, or assumptions behind the claims made and the conclusions reached.”

The mean SOA score on evaluation in the 2015 test was 6.5 (compared to 6.3 in 2014); and the median was 6 (same as in 2014). Insight Assessment classifies evaluation scores as strong, moderate, or not manifested. SOA students scored as follows:

Evaluation Classification	n	%
Strong	11	25.0%
Moderate	33	75.0%
Not Manifested	0	0.0%
Total	44	100.0%

Induction: The skill of induction is described by Insight Assessment as follows:

“Decision making in contexts of uncertainty relies on inductive reasoning. We use inductive reasoning skills when we draw inferences about what we think is probably true based on analogies, case studies, prior experience, statistical analyses, simulations, hypotheticals, and patterns recognized in familiar objects, events, experiences and behaviors. As long as there is the possibility, however remote, that a highly probable conclusion might be mistaken even though the evidence at hand is unchanged, the reasoning is inductive. Although it does not yield certainty, inductive reasoning can provide a confident basis for solid belief in our conclusions and a reasonable basis for action.”

The mean SOA score on induction in the 2015 test was 14.5 (compared to 14.1 in 2014); and the median was 14.0 (same as in 2014). Insight Assessment classifies induction scores as strong, moderate, or not manifested. SOA students scored as follows:

Induction Classification	n	%
Strong	13	29.5%
Moderate	31	70.5%
Not Manifested	0	0.0%
Total	44	100.0%

Deduction: The skill of deduction is described by Insight Assessment as follows:

“Decision making in precisely defined contexts where rules, operating conditions, core beliefs, values, policies, principles, procedures, and terminology completely determine the outcome depends on strong deductive reasoning skills. Deductive reasoning moves with exacting precision from the assumed truth of a set of beliefs to a conclusion which cannot be false if those beliefs are true. Deductive validity is rigorously logical and clear-cut. Deductive validity leaves no room for uncertainty, unless one alters the meanings of words or the grammar of the language.”

The mean SOA score on deduction in the 2015 test was 11.7 (compared to 11.1 in 2014); and the median was 12.0 (compared to 11 in 2014). Insight Assessment classifies deduction scores as strong, moderate, or not manifested. SOA students scored as follows:

Deduction Classification	n	%
Strong	25	56.8%
Moderate	19	43.2%
Not Manifested	0	0.0%
Total	44	100.0%

What do the results suggest about student achievement of this learning outcome?

Based on assessment results, students exceeded the goal relative to overall performance and showed improvement in most areas. Continued focus on critical thinking skills at both the undergraduate and graduate level should support and continue this trend.

Timeline for the Assessment

Indicate the timeline for the assessment of this learning outcome. While outcomes assessment must be conducted every year, not all student learning outcomes for a given program must be assessed every year. If the assessment of a particular learning outcome occurs on cycle or rotation, please describe and provide the rationale for the cycle/rotation below.

☐ Each Semester

☒ Yearly

☐ Every other year

☐ Other (please specify): If the assessment of Learning Outcome 2 occurs on a cycle or rotation, click here to describe and provide the rationale.

D3) Student Learning Outcome #3: Professional Communication

Identify opportunities for students to learn this outcome during the 2015-2016 academic year:

For example, include a curriculum map that lists the courses or other learning experiences in which the student learning outcome is taught. Another example is a written narrative that describes how the learning outcome is integrated into the program.

Professional communication is taught in all of the accounting graduate classes and is assessed in the theory class (ACCT-5103).

Written Communication Objectives: Students should be able to write a report that:

- Provides evidence of clear thinking and a vivid vocabulary that is appropriate for the audience;
- Utilizes focused paragraphs organized around a single theme with coherent sequences and markers;
- Uses good grammar, spelling, and punctuation; and
- Provides appropriate citation and documentation.

Oral Communication Objectives: Students should:

- Master and be fluent in the content they present;
- Be well organized and concise; and
- Connect with their audience through professional body language, eye contact, tone, and tact.

How many students were included in the assessment of this outcome?

51

How were students selected to participate in the assessment of this outcome?

All students in ACCT-5103 (accounting theory) in the Fall 2015 semester participated in the assessment as part of course-embedded assessments.

Assessment Methods

Identify the method(s) used to assess this learning outcome. Check all that apply.

- | | | |
|--|---|---|
| <input type="checkbox"/> Survey | <input type="checkbox"/> Satisfaction Survey | <input type="checkbox"/> Internship |
| <input type="checkbox"/> Rating of skills (e.g., rubrics) | <input type="checkbox"/> Benchmarking | <input type="checkbox"/> Interviews |
| <input checked="" type="checkbox"/> Analysis of written artifacts | <input type="checkbox"/> Measuring effectiveness relative to professional standards | <input type="checkbox"/> Performance or jury |
| <input type="checkbox"/> Comprehensive, certification, or professional exam(s) | <input type="checkbox"/> Review of thesis/dissertation/ creative component | <input type="checkbox"/> Visual collection (photos, videos, etc.) |
| <input checked="" type="checkbox"/> Oral presentation | <input type="checkbox"/> Capstone project | <input type="checkbox"/> Other (please specify): |
| <input type="checkbox"/> Course project | | Click here to specify. |

Describe the how the assessment method was implemented, administered, and/or conducted.

Written Communication: Fifty-one students in the Fall 2015 section of ACCT-5103 (the accounting theory course) completed a short theory paper as a class project. The written output of the project was the student's presentation of a position on the FASB's development of a disclosure framework. The communications component of the papers was scored by the instructor using the attached written communication rubric.

Oral Communication: These same students were asked to create a video of an oral presentation that dealt with a reporting dilemma. The communication component of the presentations was scored by the instructor using the attached oral communications rubric.

Did your department/program faculty have a goal set for this learning outcome?

☒ Yes

☐ No

For example, "80% of students included in the assessment will receive a 4 on the rubric" or "80% of students included in the assessment will achieve a passing score on the certification exam." If yes, please describe the goal below.

Written communication: A score of "3" in the categories of Expression, Clarity, and Conciseness generally implies acceptable performance within a particular category, with "5" reflecting the highest possible score. A score of "15" in the category of Development generally implies acceptable performance within a particular category, with a "25" reflecting the highest possible

score. A score of “9” in the category of Development generally implies acceptable performance within a particular category, with a “15” reflecting the highest possible score. The target goal was that 90% of students should be able to score at a 3 or above on each criterion of the first three criteria. The target goal was that 90% of students should be able to score at a 15 or above on the Development criteria. The target goal was that 90% of students should be able to score at a 9 or above on the Organization criteria.

Oral communication: The goal for each criterion was that 90% of students should be able to score at the competent level or above.

Provide a summary of the results from the assessment of Learning Outcome 3.

Report student’s scores for this assessment, as well as students’ strengths and weaknesses relative to this learning outcome.

Written Communication: The distribution of results and means are presented below:

Criterion	0	1	2	3	4	5	Mean	% > 3
Expression	0	1	2	40	8	0	82%	94%
Clarity	0	0	4	29	18	0	85%	92%
Conciseness			3	14	34	0	92%	94%

Criterion	0	5	10	15	20	25	Mean	% > 15
Development			4	19	28	0	80%	92%

Criterion	0	3	6	9	12	15	Mean	% > 9
Organization	0	0	0	2	49	0	95%	100%

For all areas, 95% of students scored at or above the competent level. Students had their strongest performance in the **Organization** area (mean = 95%) and their weakest performance with respect to the **Development** area. Organization had been the weakest area in the prior assessment. Mean scores in all areas improved over the assessment results from Fall 2014.

Oral Communication: The table below presents the results. With respect to the **all** criterion, all students scored at a 2 or higher, and the mean score was 85% or higher.

Criterion	0	1	2	3	4	5	Mean	% > 3
Expression	0	0	0	0	29	22	89%	100%
Clarity	0	0	0	0	29	22	89%	100%
Conciseness	0	0	0	0	29	22	89%	100%

Criterion	0	2	4	6	8	10	Mean	% > 15
Development	0	0	0	2	45	4	88%	100%

Criterion	0	3	6	9	12	15	Mean	% > 9
Organization	0	0	0	14	37	0	85%	100%

What do the results suggest about student achievement of this learning outcome?

Students met goals without exception. We will continue to expose our students to opportunities to improve their written and oral communication skills.

Timeline for the Assessment

Indicate the timeline for the assessment of this learning outcome. While outcomes assessment must be conducted every year, not all student learning outcomes for a given program must be assessed every year. If the assessment of a particular learning outcome occurs on cycle or rotation, please describe and provide the rationale for the cycle/rotation below.

☐ Each Semester

☒ Yearly

☐ Every other year

☐ Other (please specify): If the assessment of Learning Outcome 3 occurs on a cycle or rotation, click [here](#) to describe and provide the rationale.

D4) Student Learning Outcome #4 [IF NEEDED]: Ethics

Objectives: Students should be able to:

- Analyze ethical scenarios to determine whether compliance issues exist with respect to the AICPA code of professional ethics;
- Be able to analyze a wide variety of business professional dilemmas to:
 - Determine whether there are ethical concerns;
 - Identify stakeholders who may be affected and the potential impacts on those stakeholders;
 - Identify ethical rules that may be applicable in the situation; and
 - Recommend an appropriate plan of action.

Identify opportunities for students to learn this outcome during the 2015-2016 academic year:

For example, include a curriculum map that lists the courses or other learning experiences in which the student learning outcome is taught. Another example is a written narrative that describes how the learning outcome is integrated into the program.

The topic of Ethics is addressed in ACCT-4553 (Ethical Issues in Accounting), ACCT-5013 (Tax Research), ACCT-5153 (Financial Statement Analysis), ACCT-5513 (Advanced Audit and Assurance Services), ACCT-5543 (Fraud Examination), ACCT-5830 (Graduate Internship in Accounting), and ACCT-5850 (Practicum in Professional Accounting). It is assessed in ACCT-4553.

How many students were included in the assessment of this outcome?

94

How were students selected to participate in the assessment of this outcome?

All students in the sections of ACCT-4553 (Ethical Issues in Accounting) participated in the assessment as part of course-embedded assignments and a final exam.

Assessment Methods

Identify the method(s) used to assess this learning outcome. Check all that apply.

- | | | |
|---|---|--|
| <input type="checkbox"/> Survey | <input type="checkbox"/> Satisfaction Survey | <input type="checkbox"/> Internship |
| <input type="checkbox"/> Rating of skills (e.g., rubrics) | <input type="checkbox"/> Benchmarking | <input type="checkbox"/> Interviews |
| <input checked="" type="checkbox"/> Analysis of written artifacts | <input type="checkbox"/> Measuring effectiveness relative to professional standards | <input type="checkbox"/> Performance or jury |
| <input checked="" type="checkbox"/> Comprehensive, certification, or professional exam(s) | <input type="checkbox"/> Review of thesis/dissertation/ creative component | <input type="checkbox"/> Visual collection (photos, videos, etc.) |
| <input type="checkbox"/> Oral presentation | <input type="checkbox"/> Capstone project | <input type="checkbox"/> Review of student research |
| <input type="checkbox"/> Course project | | <input type="checkbox"/> Other (please specify):
Click here to specify. |

Describe the how the assessment method was implemented, administered, and/or conducted.

Assessment method for Part 1: The final exam for the ACCT-4553 class consists of two components. There is a multiple-choice component with 30 questions that deal directly with issues pertinent to the AICPA code of professional ethics. In addition, there is a case in which students must identify ethical dilemmas present; identify stakeholders and possible stakeholder impacts; identify potentially relevant ethical rules; and recommend an appropriate action.

There were three sections of the Ethics class taught in Fall 2015/Spring 2016 academic year. A total of 94 students took the final exam, which included a set of multiple-choice questions relating to AICPA ethics rules.

Assessment Method for Part 2: The second part of the assessment involved a case provided to students, in which they were to be evaluated on the basis of the following rubric:

Objective	Points		
	(1)	(2)	(3)
1) Student is able to identify ethical concerns in a case scenario.	Identifies very few concerns	Identifies some concerns but missing some	Identifies most ethical concerns
2) Student is able to identify stakeholders potentially affected by the ethical issue(s).	Identifies very few stakeholders	Identifies some stakeholders but missing some	Identifies most stakeholders
3) Student identifies ethical rules that may be applicable in the situation.	Does not identify any rules	Identifies one or two rules	Identifies more than two rules
4) Student is able to recommend an appropriate plan of action.	Weak plan (few and/or poor recommendations)	Moderate plan (some good recommendations and some poor)	Strong plan (Significant quality recommendations)

Did your department/program faculty have a goal set for this learning outcome?

☒ Yes

☐ No

For example, "80% of students included in the assessment will receive a 4 on the rubric" or "80% of students included in the assessment will achieve a passing score on the certification exam." If yes, please describe the goal below.

Part 1: The target was to have 90% of students score at 80% or above on the AICPA ethics rules section of the assessment.

Part 2: The goal was that students would score an average of 2 or higher on each criterion and that 90% of students would have an aggregate score at or above 8. For the Fall 2015 and Spring 2016 the instructor converted the scores to a 100-point scale. With this conversion, the goal is that 90% of students would have an aggregate score at or above 67%.

Provide a summary of the results from the assessment of Learning Outcome 4.

Report student's scores for this assessment, as well as students' strengths and weaknesses relative to this learning outcome.

Part 1: The actual distribution of the multiple-choice scores was as follows:

Score	Count
90% - 100%	25
80% - 89%	26
70% - 79%	20
60% - 69%	10
50% - 59%	8
40% - 49%	5
Total	94

The average score on this exam component was 77%, while the median was 80%. Out of the 94 students who took the exam, 54% scored above 80% on this part of the test. The questions on this exam were previously rules based and have since been modified to reflect more of a situational based approach. The instructor is reviewing and considering necessary adjustments to content delivery.

Part 2: A total of 94 students completed this assessment activity. Students were asked to respond to an ethical case scenario. Results were scored by the ethics professor.

With respect to aggregate scores, 93% scored at or above a score of 67%.

Score	Count
90% - 100%	37
80% - 89%	34
70% - 79%	13
60% - 69%	4
50% - 59%	5
40% - 49%	1
Total	94

What do the results suggest about student achievement of this learning outcome?

Students did not meet the target goal for the multiple choice exam. Students met the target goals without exception relative to the ethics case study. The instructor is considering necessary changes.

Timeline for the Assessment

Indicate the timeline for the assessment of this learning outcome. While outcomes assessment must be conducted every year, not all student learning outcomes for a given program must be assessed every year. If the assessment of a particular learning outcome occurs on cycle or rotation, please describe and provide the rationale for the cycle/rotation below.

☐ Each Semester

☒ Yearly

☐ Every other year

☐ Other (please specify): If the assessment of Learning Outcome 4 occurs on a cycle or rotation, click here to describe and provide the rationale.

D4) Student Learning Outcome #5 [IF NEEDED]: Technological Competence

Objectives: The technology learning goals for M.S. in Accounting students stipulate that students should be able to:

- Prepare data for analysis in Excel by importing data, using conditional statements, manipulating text, trapping errors, and appropriately naming variables;
- Analyze and manipulate data with a wide range of formulas; utilize goal seek to identify missing values; and utilize arrays; and
- Present results professionally using tables, charts, formatting tools, and pivot tables.

Identify opportunities for students to learn this outcome during the 2014-2015 academic year:

For example, include a curriculum map that lists the courses or other learning experiences in which the student learning outcome is taught. Another example is a written narrative that describes how the learning outcome is integrated into the program.

Technological competence is addressed in ACCT-5153 (Financial Statement Analysis), ACCT-5513 (Advanced Audit and Assurance Services), ACCT-5543 (Fraud Examination), and MSIS-5020 (Advanced Spreadsheet Modeling). It is assessed in MSIS-5020.

How many students were included in the assessment of this outcome?

0

How were students selected to participate in the assessment of this outcome?

We did not assess students in MSIS-5020 (Advanced Spreadsheet Modeling) during the Fall 2015 semester.

Assessment Methods

Identify the method(s) used to assess this learning outcome. Check all that apply.

- | | | |
|--|---|---|
| <input type="checkbox"/> Survey | <input type="checkbox"/> Satisfaction Survey | <input type="checkbox"/> Internship |
| <input type="checkbox"/> Rating of skills (e.g., rubrics) | <input type="checkbox"/> Benchmarking | <input type="checkbox"/> Interviews |
| <input type="checkbox"/> Analysis of written artifacts | <input type="checkbox"/> Measuring effectiveness relative to professional standards | <input type="checkbox"/> Performance or jury |
| <input type="checkbox"/> Comprehensive, certification, or professional exam(s) | <input type="checkbox"/> Review of thesis/dissertation/ creative component | <input type="checkbox"/> Visual collection (photos, videos, etc.) |
| <input type="checkbox"/> Oral presentation | <input type="checkbox"/> Capstone project | <input checked="" type="checkbox"/> Other (please specify): |
| <input checked="" type="checkbox"/> Course project | | Final exam |

Describe the how the assessment method was implemented, administered, and/or conducted.

The assessment method for these goals utilizes measures from ten course-embedded modules, three course-embedded projects, and from the final exam in the Advanced Spreadsheet Modeling class (MSIS-5393). Most M.S. in Accounting students currently take the Advanced Spreadsheet Modeling class offered by the MSIS department. The modules and projects have evolved significantly since the last assessment, which occurred when the course was quite new. Specifically, between the last and current assessment, the instructor intentionally added more questions that he perceived required greater critical thinking.

Twenty-eight students took MSIS-5393 in the Fall 2014 semester and were assessed with respect to their technology skills. A percentage score was calculated based on the student's scored performance on each of the components.

Did your department/program faculty have a goal set for this learning outcome? ☒ Yes ☐ No

For example, "80% of students included in the assessment will receive a 4 on the rubric" or "80% of students included in the assessment will achieve a passing score on the certification exam." If yes, please describe the goal below.

The target goal was that students should be able to average 90% or above on each of the three projects.

Provide a summary of the results from the assessment of Learning Outcome 4.

Report student's scores for this assessment, as well as students' strengths and weaknesses relative to this learning outcome.

We did not assess students in MSIS-5020 (Advanced Spreadsheet Modeling) during the Fall 2015 semester.

What do the results suggest about student achievement of this learning outcome?

We did not assess students in MSIS-5020 (Advanced Spreadsheet Modeling) during the Fall 2015 semester.

Timeline for the Assessment

Indicate the timeline for the assessment of this learning outcome. While outcomes assessment must be conducted every year, not all student learning outcomes for a given program must be assessed every year. If the assessment of a particular learning outcome occurs on cycle or rotation, please describe and provide the rationale for the cycle/rotation below.

☐ Each Semester

☒ Yearly

☐ Every other year

☐ Other (please specify): If the assessment of Learning Outcome 4 occurs on a cycle or rotation, click here to describe and provide the rationale.

E. Summary of Assessment Results

Describe the overall results of the program assessment and program faculty members' interpretation of the assessment results.
What did the assessment reveal? What do faculty interpret the results to mean? What do the results suggest about the curriculum, teaching practices, and/or student achievement of the program learning outcomes?

The MS faculty committee met to review the results, and overall were very pleased with the progress of the students. We identified areas that needed additional focus. Based on CPA exam results, we are changing the order in which the students take the CPA exam during our CPA Review course. We are hopeful this will improve exam scores overall. We have also introduced a tutoring program through which we employ all of our GTAs. We intend for students to improve their retention of concepts learned early in the program through repetitive tutoring of students as part of their graduate degree. We will continue to monitor the results in the ethics class, and will work to identify ways to help students better meet the desired learning outcome.

F. Dissemination of Results

Describe the individual(s) or committee (e.g., a curriculum committee) responsible for reviewing and interpreting assessment data.

The School of Accounting has a MS Committee consisting of the Head of the School of Accounting, the MS Coordinator, and three faculty members.

Describe the process for sharing and discussing assessment results with program faculty.

The committee meets at least twice per year to review pedagogy and assessment issues. The results of interest and/or concern are shared with the faculty at the School of Accounting retreat held annually. Curriculum committees for individual sequencing (e.g. auditing, tax, financial) meet regularly to address potential areas of concern.

G. Program Improvements Based on Assessment

Based on the findings of this assessment, what changes are being considered or planned for the program?

We are discussing scheduling changes that will better allow students to take Financial Statement Analysis, which we believe will lead to better test scores on the FAR section.

Based on the findings of this assessment, what (if any) changes are planned for the assessment process?

For example, are there additional assessment data that may need to be collected? Are changes to the program assessment plan warranted?

We will continue to evaluate student performance relative to ongoing student performance and results.

Describe the process for implementing these changes/planned program improvements.

We will continue to work on class availability and sequencing and ensure the plans of study reflect this course requirement.

H. Assessment Tools

Please provide a copy of any assessment tools (questionnaire, scale, interview questions, etc.) here.

WRITTEN COMMUNICATION RUBRIC

Criteria	Missing	Poor	Below Average	Average	Above Average	Excellent
Organization: the document's structure, ordering of ideas, and linking of one idea to another.						
Overview/thesis statement	0	1	2	3	4	5
Unified paragraphs (topic and supporting sentences)	0	1	2	3	4	5
Transitions and connectives	0	1	2	3	4	5
Development: the document's supporting evidence/information to clarify thoughts						
<ul style="list-style-type: none"> • Details • Definitions • Examples • Rephrasing 	0	5	10	15	20	25
Expression: the document's use of conventional standards of business English						
<ul style="list-style-type: none"> • Grammar (sentence construction, subject/verb agreement, pronouns, modifiers) • Punctuation (final, comma) • Word usage (incorrect, imprecise language) • Capitalization • Spelling 	0	1	2	3	4	5
Clarity	0	1	2	3	4	5
Conciseness	0	1	2	3	4	5
Total						
Percentage earned						
Points for assignment						

ORAL COMMUNICATION RUBRIC

Criteria	Missing	Poor	Below Average	Average	Above Average	Excellent
Organization: the presentation's structure, ordering of ideas, and linking of one idea to another.						
Overview/thesis statement	0	1	2	3	4	5
Unified discussion (topic and supporting details)	0	1	2	3	4	5
Transitions and connectives	0	1	2	3	4	5
Development: the presentation's supporting evidence/information to clarify thoughts						
<ul style="list-style-type: none"> • Details • Definitions • Examples • Rephrasing 	0	2	4	6	8	10
Expression: the presentation's use of conventional standards of business English						
<ul style="list-style-type: none"> • Grammar (sentence construction, subject/verb agreement, pronouns, modifiers) • Punctuation (final, comma) • Word usage (incorrect, imprecise language) • Capitalization • Spelling 	0	1	2	3	4	5
Clarity	0	1	2	3	4	5
Conciseness	0	1	2	3	4	5
Total						
Percentage earned						
Points for assignment						

ETHICS RUBRIC

Objective	Points		
	(1)	(2)	(3)
5) Student is able to identify ethical concerns in a case scenario.	Identifies very few concerns	Identifies some concerns but missing some	Identifies most ethical concerns
6) Student is able to identify stakeholders potentially affected by the ethical issue(s).	Identifies very few stakeholders	Identifies some stakeholders but missing some	Identifies most stakeholders
7) Student identifies ethical rules that may be applicable in the situation.	Does not identify any rules	Identifies one or two rules	Identifies more than two rules
8) Student is able to recommend an appropriate plan of action.	Weak plan (few and/or poor recommendations)	Moderate plan (some good recommendations and some poor)	Strong plan (Significant quality recommendations)

ETHICS CASE

Dear XXXX,

I would like to get your thoughts on a fairly urgent matter. As you know, we have an operation in West Africa that has been very profitable for us in spite of the high salaries that we have to pay our U.S. expatriates who work there. The higher salaries are necessary to compensate those employees for increased personal risk. We've kept that risk as low as possible by paying security fees to a local organization, Alshiboa, to provide protection. Unfortunately, there are rumors that Alshiboa has participated in some kidnapping and torture activities. One newspaper article referred to some of their activities as "death squads." It's clear that the locals don't really like them and appear to be afraid of them. Quite frankly, we think our security payments provide an incentive for Alshiboa not to attack our operations themselves. There was an alert from the U.S. State Department just this week indicating that they were considering classifying Alshiboa as a terrorist organization. I'm not sure what to do here. We really need these profits to keep the rest of the company afloat; but if we don't pay Alshiboa, I don't think our operation (or our people) will survive there.

Can you please advise me on the following points:

- What ethical issues do you see for us in this scenario?
- What are some possible actions we could take?
- Who do you think would be affected by our action (or inaction) on this issue?
- Are there some ethical rules or principles that we should consider here?
- Can you tell me both:
 - What action you think would be most ethical for us; and
 - What action you actually recommend taking.

I look forward to hearing back from you by 11:55 p.m. on Monday, May 4. Please keep this matter confidential and don't discuss with others.

I've created a template below for your response.

I look forward to your response no later than May 4. This is a highly confidential matter; and you should not be discussing it with others or soliciting their advice.

Warm regards,

XXXX XXXXXX
CEO