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| **Assurance of Student Learning Report**  **2022-2023** | | |
| *Gordon Ford College of Business* | | *Department of Accounting* |
| *0501 - Master of Accounting and Data Analysis* | | |
| *Program Coordinator: Stacy R. Bibelhauser* | | |
| ***Is this an online program***?  Yes **X** No | Please make sure the Program Learning Outcomes listed match those in CourseLeaf . Indicate verification here  Yes, they match! (If they don’t match, explain on this page under **Assessment Cycle)** | |

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| ***Use this page to list learning outcomes, measurements, and summarize results for your program. Detailed information must be completed in the subsequent pages. Add more Outcomes as needed.*** | | | |
| **Program Student Learning Outcome 1: Professional Knowledge:** Students will be able to *apply* advanced-level accounting skills. | | | |
| **Instrument 1** | **Exit Exam** | | |
| **Instrument 2** | **Exit Surveys** | | |
| **Instrument 3** |  | | |
| **Based on your results, check whether the program met the goal Student Learning Outcome 1.** | | **Met** | **X Not Met** |
| **Program Student Learning Outcome 2: Professional Skills:** Students will be able to *integrate* professional accounting skills to solve organizational problems. | | | |
| **Instrument 1** | **Exit Exam** | | |
| **Instrument 2** |  | | |
| **Instrument 3** |  | | |
| **Based on your results, check whether the program met the goal Student Learning Outcome 2.** | | **X Met** | **Not Met** |
| **Program Student Learning Outcome 3: Professional Communications:**  Students will be able to *display* proficiency in professional communication skills. | | | |
| **Instrument 1** | **Research memorandum** | | |
| **Instrument 2** | **Oral Presentation** | | |
| **Instrument 3** | **Exit Surveys** | | |
| **Based on your results, check whether the program met the goal Student Learning Outcome 3.** | | **X Met** | **Not Met** |
| **Program Student Learning Outcome 4: Professional Ethics:** Students will be able to *incorporate* the principles in professional codes of conduct to various ethics-related situations. | | | |
| **Instrument 1** | **Ethics Case** | | |
| **Instrument 2** | **Exit Surveys** | | |
| **Instrument 3** |  | | |
| **Based on your results, check whether the program met the goal Student Learning Outcome 4.** | | **X Met** | **Not Met** |
| **Assessment Cycle Plan:** | | | |
| CourseLeaf appears to have only two SLOs listed in the Learning Objective section. These SLOs were likely intended to be ADDED to the existing SLOs for the predecessor program (Master of Accountancy) as the graduate degree offered by the Accounting department has had no less than four learning objectives. Over the past six years or so, learning objectives have been modified and updated. Apparently these have not been submitted to CourseLeaf. The student learning objectives listed in this APR have been approved by the Accounting Department faculty and are currently being assessed. The program recently received an extension of supplemental accreditation from AACSB for the review period July 1, 2017 – June 30, 2022 using these learning objectives.  Due to the recent changes in the GFCB Core Curriculum and the updates made to the College Learning Objectives, the department will be reviewing it’s Program Learning Goals and Student Learning Objectives during the 2023-24 academic year. | | | |

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| **Program Student Learning Outcome 1** | | | | | |
| **Program Student Learning Outcome** | **Professional Knowledge:** Students will be able to *apply* advanced-level accounting skills. | | | | |
| **Measurement Instrument 1** | DIRECT: Each of five core graduate accounting courses submitted questions (previously embedded) for an exit exam given in the students’ final semester of the program. Questions related to data analytics were added to cover topical material in the one course that all students must take in the program. The questions cover course learning objectives and major topical areas. | | | | |
| **Criteria for Student Success** | The overall score on the questions must equal or exceed 75%. | | | | |
| **Program Success Target for this Measurement** | 75% of students will score 75% or above on the Graduate Exit Exam. | | **Percent of Program Achieving Target** | 66.7% | |
| **Methods** | Spring 2023: Sixteen students graduated from the program in the 2022-23 academic year. We used a sample of the twelve students graduating in Spring 2023 to serve as a sample for the total population of sixteen. Students averaged 78.9% on the overall exam which is great. However, when measuring individual student success rates, only 8 of the twelve students scored above 75% which equates to 66.7%. | | | | |
| **Measurement Instrument 2** | **Student surveys (Indirect)** | | | | |
| **Criteria for Student Success** | **N/A** | | | | |
| **Program Success Target for this Measurement** | | **Assessed value at or above a 5 on a 7-point Likert scale** | **Percent of Program Achieving Target** | **80% (4 out of 5 SLO criteria were perceived to be met)** | |
| **Methods** | The department surveys students near the end of their final semester in the program. Surveys ask students to rate their perceived mastery of student learning objectives or their attributes on a 7-point Likert scale with 7 being “Extremely Successful” and comment on courses receiving substandard ratings. These surveys help identify weaknesses in courses used to facilitate discipline knowledge (SLO 1).  An understanding of the business environment and accounting information through financial statement analysis 5.80/7  The ability to identify and address audit risk 6.27/7  A deeper knowledge of accounting information systems, internal controls, and data analytics applications 5.73/7  A deeper knowledge of managerial and cost accounting and its applications 4.27/7  The ability to explore tax issues through authoritative sources and evaluate tax planning opportunities 5.82/7 | | | | |
| **Based on your results, highlight whether the program met the goal Student Learning Outcome 1.** | | | | **Met** | **X Not Met** |
| **Results, Conclusion, and Plans for Next Assessment Cycle (Describe what worked, what didn’t, and plan going forward)** | | | | | |
| **Results**: Results were lower than expected, however the sample size is very small.  **Conclusions**: A review of the exam results indicates lower scores in the tax area than other topics. In 2021-22, the exit exam inadvertently included questions in the tax area that had not yet been covered in the class due to curriculur reorganization. The performance on the tax topics was low (average 43.75%) and assumed to be so due to the timing of the coverage. Given the importance of the topics, the exam was scheduled later in the semester and results improved considerably (average 66.7%). Also, more questions were added in this area to help determine areas of weakness.  **Plans for Next Assessment Cycle**: The tax curriculum is being revised due to changes in the CPA exam. Topical areas where results were weak will receive more coverage. Topics will also be reviewed and updated in light of changes to the professional exam. | | | | | |

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| **Program Student Learning Outcome 2** | | | | | |
| **Program Student Learning Outcome** | **Professional Skills:** Students will be able to *integrate* professional accounting skills to solve organizational problems. | | | | |
| **Measurement Instrument 1** | DIRECT: Objective questions included on the senior exit exam | | | | |
| **Criteria for Student Success** | Students will score 75 or above on these topical questions. | | | | |
| **Program Success Target for this Measurement** | | 75% of students will score 75% or above on the Graduate Exit Exam. | **Percent of Program Achieving Target** | 100% of students scored 75% or higher  Students averaged 90.3% on questions | |
| **Methods** | This SLO is typically assessed using a case. However, due to curricular changes including the addition of Becker CPA review materials to the course where the case is typically administered, the case was omitted in the Spring 2023 semester. Questions pertaining to this SLO were added to the Graduate Exit Exam to capture the mastery of this particular topic. | | | | |
| **Based on your results, circle or highlight whether the program met the goal Student Learning Outcome 2.** | | | | **X Met** | **Not Met** |
| **Results, Conclusion, and Plans for Next Assessment Cycle (Describe what worked, what didn’t, and plan going forward)** | | | | | |
| **Results**: Results for this SLO quite strong.  **Conclusions**: Students performed well on the exit exam questions. Given that students complete a minimum of 9 hours in data analytics along with an advanced accounting systems course, they are well prepared in the skills area.  **Plans for Next Assessment Cycle**: The AOL committee will work with the graduate faculty to develop a comprehensive case covering the application of the analytical akills rather than using only objective exam scores to assess this SLO. | | | | | |

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| **Program Student Learning Outcome 3** | | | | | | | |
| **Program Student Learning Outcome** | **Professional Communications:**  Students will be able to *display* proficiency in professional communication skills. | | | | | | |
| **Measurement Instrument 1** | Cases or comprehensive problems with required written communication of results assigned in appropriate MAcc courses. | | | | | | |
| **Criteria for Student Success** | A ranking of “3.0” out of 5 where 5=Distinguished and 3=Proficient | | | | | | |
| **Program Success Target for this Measurement** | | | We expect 75% percent of students to score at the Proficient level (3) or higher on each of the criteria. | | **Percent of Program Achieving Target** | **93.3%** Organization: 94%  **Overall** Content: 100%  Coherence: 87%  Language: 81%  Format: 100% | |
| **Methods** | Research memos were evaluated for written communication skills using a department approved rubric. This portion of the objective was evaluated during the Spring 2023 semester using all 16 students enrolled in the course. The average score for each area of the rubric is reflected in the following chart:   |  |  | | --- | --- | | Criteria | Ave Score | | Organization | 4.09 | | Content | 4.03 | | Language | 3.78 | | Research | 3.81 | | Format | 4.56 | | Overall | 4.06 | | | | | | | |
| **Measurement Instrument 2** | Oral Presentations | | | | | | |
| **Criteria for Student Success** | A ranking of “3.0” out of 5 where 5=Distinguished and 3=Proficient | | | | | | |
| **Program Success Target for this Measurement** | | We expect MAcc students’ average score on the rubric used to measure performance of students’ oral presentation skills to be at the “Proficient” level (3) or higher. | | **Percent of Program Achieving Target** | | **79% Overall** Organization: 100%  Content: 100%  Language: 100%  Nonverbal: 79%  Visuals: 100% | |
| **Methods** | This learning outcome was evaluated for the 2022-2023 academic year in the graduate tax course (ACCT 530). Fourteen student presentations on book-tax differences were assessed. The presentations were given individually and lasted between 4-6 minutes. These presentations were assessed using the department-approved rubric.   |  |  | | --- | --- | | Criteria | Ave Score | | Organization | 4.25 | | Content | 4.11 | | Language | 3.89 | | Nonverbal | 3.32 | | Visuals | 4.11 | | Overall | 3.94 | | | | | | | |
| **Measurement Instrument 3** | **Student surveys (indirect)** | | | | | | |
| **Criteria for Student Success** | **N/A** | | | | | | |
| **Program Success Target for this Measurement** | | **Assessed value at or above a 5 on a 7-point Likert scale** | | **Percent of Program Achieving Target** | | **100%** | |
| **Methods** | The department surveys students near the end of their final semester in the program. Surveys ask students to rate their perceived mastery of student learning objectives or their attributes on a 7-point Likert scale with 7 being “Extremely Successful” and comment on courses receiving substandard ratings. These surveys help identify weaknesses in courses used to facilitate Professional Communication.   |  |  | | --- | --- | | **Criteria** | **Average** | | Articulate thoughts clearly and concisely in professional business writing. | 6.27 | | Produce professional quality business documents. | 5.82 | | Deliver a professional oral presentation using appropriate technology. | 6.36 | | | | | | | |
| **Based on your results, circle or highlight whether the program met the goal Student Learning Outcome 3.** | | | | | | **X Met** | **Not Met** |
| **Results, Conclusion, and Plans for Next Assessment Cycle (Describe what worked, what didn’t, and plan going forward)** | | | | | | | |
| **Results**: The results are very good. This learning outcome has historically been very strong.  **Conclusions**: Oral presentations and written communication assignments are included in all required Accounting graduate courses. No changes are recommended at this time.  **Plans for Next Assessment Cycle**: Artifacts will be reviewed by the AOL committee to determine if they are the most appropriate assessment tools. | | | | | | | |

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| **Program Student Learning Outcome 4** | | | | | | | |
| **Program Student Learning Outcome** | **Professional Ethics:** Students will be able to *incorporate* the principles in professional codes of conduct to various ethics-related situations. | | | | | | |
| **Measurement Instrument 1** | DIRECT: Cases or comprehensive problems assigned in appropriate MAcc courses. | | | | | | |
| **Criteria for Student Success** | A ranking of “3.0” out of 5 where 5=Distinguished and 3=Proficient | | | | | | |
| **Program Success Target for this Measurement** | | | We expect 75% of MAcc students’ ethical reasoning skills to be at the “Proficient” level (3) or higher. | | **Percent of Program Achieving Target** | 93.33% | |
| **Methods** | The learning objective was assessed using a case administered in the graduate Auditing course (ACCT 540). The professor and another rater used a rubric with scores ranging from 1 – 5 (1-Novice; 3-Proficient; 5-Distinguished).   |  |  |  | | --- | --- | --- | | **Criteria** | **Number of Students Scoring ≥ 3** | **Percentage ≥3** | | Identification of Ethical Dilemma | 16 | 88.9% | | Identification of stakeholders affected by the dilemma | 16 | 88.9% | | Identification of alternative courses of action | 15 | 83.3% | | Selection of an alternative to resolve ethical issue | 16 | 88.9% | | | | | | | |
| **Measurement Instrument 2** | **Student surveys (Indirect)** | | | | | | |
| **Criteria for Student Success** | **N/A** | | | | | | |
| **Program Success Target for this Measurement** | | **Assessed value at or above a 5 on a 7-point Likert scale** | | **Percent of Program Achieving Target** | | **100%** | |
| **Methods** | The department surveys students near the end of their final semester in the program. Surveys ask students to rate their perceived mastery of student learning objectives or their attributes on a 7-point Likert scale with 7 being “ and comment on courses receiving substandard ratings. These surveys help identify weaknesses in courses used to facilitate ethical awareness (SLO 4).  Identify ethical dilemmas 6.55/7  Apply the principles in professional codes of conduct to various situations. 6.36/7  Discuss the consequences related to ethics violations. 6.09/7 | | | | | | |
| **Based on your results, circle or highlight whether the program met the goal Student Learning Outcome 4.** | | | | | | **X Met** | **Not Met** |
| **Results, Conclusion, and Plans for Next Assessment Cycle (Describe what worked, what didn’t, and plan going forward)** | | | | | | | |
| **Results**: Targets were met for both the direct and indirect measures for SLO4: Professional Ethics. 93.3% of students scored 5 or higher on these measures.  **Conclusions**: Graduates from our MADA program appear able to identify ethical dilemmas and apply the related codes of conduct to those issues. One area that is not as strong appears to be students’ ability to identify alternative courses of action. Professional ethics are touched on in each of the graduate courses. The tax course and the auditing course likely spend the most time on professional standards. Students have indicated on the exit surveys that they feel quite comfortable in their knowledge of the various codes of conduct and how to identify ethical situations. Our assessments have also indicated that students have a good handle on ethical issues and expected conduct from the profession.  **Plans for Next Assessment Cycle**: The departmental AOL committee will be reviewing our PLOs and SLOs. In that process, we will be reviewing the artifacts and rubrics used in the assurance of learning process. Changes to the instrument and/or the rubric may be implemented if needed to more closely measure any modifications to the LOs. | | | | | | | |

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|  | ***Introductory*** | ***Development***  ***and Mastery*** |
| *SLO 1:* Students will be able to *apply* advanced-level accounting skills. |  | *ACCT 500:*  *Advanced Financial Accounting and Reporting*  *ACCT 510:*  *Advanced Accounting Information Systems and Data Analytics*  *ACCT 520:*  *Special Topics in Managerial Accounting*  *ACCT 530:*  *Special Topics in Tax Research and Planning*  *ACCT 550:*  *Advanced Auditing Standards, Applications, and Fraud* |
| *SLO 2:* Student will be  able to *integrate* professional accounting skills to solve  organizational problems. |  | *ACCT 500*  *ACCT 510*  *ACCT 520*  *ACCT 530*  *ACCT 550*  *BDAN 513* |
| *SLO 3:* Students will be able to *display* proficiency in professional communication skills. |  | *ACCT 500*  *ACCT 510*  *ACCT 520*  *ACCT 530*  *ACCT 550* |
| *SLO 4:*  Students will be able to *incorporate* the principles in professional codes of conduct to various ethics-related situations. |  | *ACCT 500*  *ACCT 510*  *ACCT 520*  *ACCT 530*  *ACCT 550* |