

# Texas State University

## Outcomes Report

### General Information

**Academic Year:** 2012-2013  
**College:** Business  
**Department:** Accounting  
**Program:** Accounting (BBAMACY/MACY)  
**Program Code:** 52.03  
**Outcome Type:** Student Learning (GR)  
**Degree:** Masters  
**Coordinator/Contact:** Dr. Ann L. Watkins, Chair  
**Status:** Data Entry Closed

### Mission Statement

The mission of the MACy program is to facilitate students' preparation for and passage of the CPA exam as well as preparation for successful careers in the accounting profession. The MACy program emphasizes oral and written communication and technical and research skills needed for a career in public or private accounting.

### Evidence of Improvement

Based on a comparison of the 2011-2012 to the 2012-2013 results, improvements in student learning are evident in all outcomes although stronger results are desired in some areas. Assessment continues to be refined in all graduate accounting courses. The assessments show that the students are meeting or exceeding expectations at a level appropriate for the course and material. Although the Exit Exam was not used this academic year due to an administrative error to assess outcomes, given student overall performance on the exam it continues to prepare graduates for the CPA exam and other professional exams. Only one student in the program took and Exit Exam retake. There has been a steady upward trend on the CPA pass rate of Texas State alums with one exception in the April/June window of 2012. External reviews of students in internships provide evidence that the students and the program are meeting expectations. The graduate faculty continues to discuss curriculum changes and updating with recruiters and members of the Advisory Board.

### Action Plan

The department will continue discussions of coverage and appropriate skill levels for all accounting classes. New faculty will be mentored on assessment methods appropriate for the graduate classes. The assessment methods and rubrics will be refined and goals will be reset at the fall faculty meeting. The department will evaluate the effectiveness of the new pre-requisites of all leveling courses going forward.

### Outcome 1

Accounting students will demonstrate applying accounting knowledge in new and unfamiliar circumstances in different accounting areas such as financial accounting, cost, accounting information systems, taxation, and audit. To fulfill this outcome, the student will correctly analyze the problem, develop and explain findings, and justify a conclusion or recommendation in different areas of accounting.

### Outcome 1 - Method 1

Many of the graduate accounting courses will use embedded test questions to assess the application of accounting principles in new and unfamiliar circumstances. Test questions common to all sections of the following specified courses will be used. Related expectations for scores on the questions are also indicated.

*Course Target(% of students and desired score)*

ACC 5320 (Auditing) 80% will score 80% or better

ACC 5366 (Business Entities Taxation) 75% will score 75% or better

ACC 5371 (Accounting Information Systems) 80% will score 85% or better

### Outcome 1 - Method 1 - Result

	<b>Fall</b>	<b>Spring</b>
ACC 5320 (Auditing)	82%	100 %
ACC 5366 (Business Entities Taxation)	82	71
ACC 5371 (Accounting Information Systems)	95	56

Students are surpassing course targets for outcome one with respect to Auditing only. Students just met the course target in Taxation and AIS for the fall semester only. As these courses are prerequisites for ACC Auditing, it could be that the course target particularly for AIS should be re-evaluated. Since the lower scores were experienced in the spring only, it could be driven more by student capability. We will need to test more semesters before we can fully appreciate whether it is students or curriculum driving these results.

#### Outcome 1 - Method 2

Many of the graduate accounting courses will use a project, case, or professional memos to assess the application of accounting principles in new and unfamiliar circumstances. A faculty developed and agreed upon rubric will be used in the assessment.

ACC 5315 (Topics in Financial Accounting) will utilize a research paper and it is expected that 70% will meet expectations of 75% or better.

ACC 5350 (Professional Accounting Research) will utilize professional memos and it is expected that 85% will meet 80% or better.

ACC 5372 (Tax Research) will utilize a case and it is expected that 80% will meet 80% or better.

#### Outcome 1 - Method 2 - Result

	Fall	Spring
ACC 5315 (Topics in Financial Accounting)	83%	100%
ACC 5350 (Professional Accounting Research)	No Offered	66%
ACC 5372 (Tax Research)	100	90

On the whole students are meeting course targets for this program.

#### Outcome 2

Accounting students will use advanced analytical and critical thinking skills at a level expected of a master's student to evaluate information, solve problems, and make sound decisions in the different areas of accounting, including financial, cost, accounting information systems, taxation, accounting ethics, professional research and audit and controls. To accomplish this outcome, the student will synthesize and evaluate the relevance of data and demonstrate analytical and critical thinking skills in exploring new questions, analyzing complex issues from multiple perspectives and arrive at reasoned conclusions.

#### Outcome 2 - Method 1

In order to assess MAcy students' ability to use advanced analytical and critical thinking skills to solve accounting problems, many of the graduate accounting courses will use embedded test questions. Test questions common to all sections of the following specified courses will be used.

Related expectations for scores on the questions are also indicated.

*Course Target(% of students and desired score)*

ACC 5315 (Topics in Financial Accounting) 70% will score 75% or better

ACC 5320 (Auditing) 80% will score 80% or better

ACC 5366 (Business Entities Taxation) 75% will score 75% or better

ACC 5371 (Accounting Information Systems) 80% will score 85% or better

#### Outcome 2 - Method 1 - Result

	Fall	Spring
ACC 5315 (Topics in Financial Accounting):	78%	83%
ACC 5320 (Auditing):	96	64
ACC 5366 (Business Entities Taxation):	95	75
ACC 5371 (Accounting Information systems):	91	75

With the exception of the spring for Auditing, course targets were met.

#### Outcome 2 - Method 2

Many of the graduate accounting courses will use a project, case, or professional memos to assess the application of accounting principles in new and unfamiliar circumstances. A faculty developed and agreed upon rubric will be used in the assessment.

ACC 5350 (Professional Accounting Research) will utilize professional memos and it is expected that 85% will meet 80% or better.

ACC 5372 (Tax Research) will utilize a case and it is expected that 80% will meet 80% or better.

ACC 5389 (Corporate Governance and Ethics) will utilize a project; it is expected that 80% will meet 80% or better.

**Outcome 2 - Method 2 - Result**

	Fall	Spring
ACC 5320 (Professional Accounting Research): Percentage of students utilizing professional memos as expected	96%	64%
ACC 5372 (Tax Research): Percentage of students utilizing a case as expected.	72	70
ACC 5389 (Corporate Governance and Ethics): Percentage of students utilizing project as expected.	70	96

ACC 5372 and ACC 5389 were assessed and ways to improve course content and coverage to better meet targeted outcomes were discussed.

**Outcome 3**

Accounting students will apply information technology skills in decision making at a level expected of a master's student for practice and research. To fulfill this outcome, the student will learn to use information technology (IT) and be able to apply IT in analysis and communication.

**Outcome 3 - Method 1**

ACC 5371 (Accounting Information Systems) will use a project to evaluate IT skills in analysis. It is expected that 80% of the students will meet the 80% skill level. Established rubrics will used to assess student performance on the assignments.

**Outcome 3 - Method 1 - Result**

	Fall	Spring
ACC 5371 (Accounting Information Systems): Percentage of students meeting the 80% skill level.	95%	83%

Students are meeting this expectation.

**Outcome 3 - Method 2**

ACC 5350 (Professional Accounting Research) and 5372 (Tax Research) will use online research projects using a common rubric. It is expected that 80% of the students will meet the 80% skill level.

**Outcome 3 - Method 2 - Result**

	Fall	Spring
ACC 5350 (Professional Accounting Research): Percentage of students meeting the 80% skill level.	Course not offered	83%
5372 (Tax Research): Percentage of students meeting the 80% skill level.	84%	100%

Students are exceeding this expectation.

**Outcome 4**

Accounting students will acquire appropriate research skills needed for practice. To fulfill this outcome, the student will learn to use professional research skills, analyze the application to a problem, and communicate authoritative sources, findings, and conclusions.

**Outcome 4 - Method 1**

To assess MACy students' knowledge of research skills needed for practice, the following assessments will be accomplished. In ACC 5315 (Selected Topics in Financial Accounting), a research paper will be used. It is expected that 80% of the students will score the 80% level, based on an established rubric.

In ACC 5320 (Auditing) and ACC 5389 (Corporate Governance and Ethics) projects will be used. It is expected that 80% of the students will meet the 80% level in ACC 5320 and 90% of the students will score at the 80% level in ACC 5389. Grading will be done using established rubrics.

In ACC 5366 (Advanced Tax), case write ups will be used. It is expected that 80% of the students will meet the 80% level. Grading will be done using established rubrics.

<b>Outcome 4 - Method 1 - Result</b>		
	<b>Fall</b>	<b>Spring</b>
ACC 5315 (Selected Topics in Financial Accounting): Percentage of the students with scores at the 80% level or better on research project.	95%	94%
ACC 5320 (Auditing): Percentage of students meeting the 90% level on assigned project.	100	93%
ACC 5389 (Corporate Governance and Ethics): Percentage of students meeting the 80% level on assigned project.	90	95
ACC 5366 (Advanced Tax), case write ups will be used. It is expected that 80% of the students will meet the 80% level. Grading will be done using established rubrics.	73	78
With the exception of Taxation, students were meeting targeted outcomes.		

**Outcome 4 - Method 2**

Students must take one of two professional research classes to be CPA eligible. In ACC 5350 (Professional Accounting Research), students write research memos. It is expected that 80% of the students will perform at the 80% or higher level using established rubrics for scoring. In ACC 5372 (Tax Research) student will research a tax case. It is expected that 80% of the students will perform at the 80% or higher level using established rubrics for scoring.

<b>Outcome 4 - Method 2 - Result</b>		
	<b>Fall</b>	<b>Spring</b>
ACC 5350 (Professional Accounting Research): Percentage of students writing research memos performing at the 80% or higher level using established rubrics for scoring.	Course was not offered in Fall	64%
ACC 5372 (Tax Research): Percentage of students writing research memos performing at the 80% or higher level using established rubrics for scoring.	94	100
Students seem to be reaching targeted outcomes in Tax Research but not demonstrating same expected level of mastery in Accounting research. We only have one semester of results, so we will continue to monitor the Accounting Research course.		

**Outcome 5**

Accounting students will conceptualize a complex issue into a coherent, persuasive written or oral statement. To fulfill the written portion of the outcome, the student will develop well-written reports, memos, and projects that explain findings, organize ideas into a coherent train of thought, and justify a conclusion or recommendation. To fulfill the oral portion, the student will make effective oral presentations that explain findings, organize ideas into a coherent train of thought, and justify a conclusion or recommendation.

**Outcome 5 - Method 1**

To evaluate the written and oral communication skills of MACy students, the following assessments will be conducted. Established rubrics will be used on all of the written and oral communication components.

ACC 5315 (Selected Topics in Financial Accounting) will use research or term papers to assess writing skills. It is expected that 80% of students will score a 75% or better on the written communications projects.

In ACC 5320 (Auditing) and ACC 5389 (Corporate Governance and Ethics), written projects will be used. It is expected that 80% of the students will make an 80% or better on the written communication portion of projects in ACC 5320 and 90% of the students will make an 80% on written communication skills in ACC 5389.

In ACC 5366 (Advanced Taxation) a case will be used. It is expected that 80% of the students will make 80% or better on the written communication portion of the projects using an established rubrics.

<b>Outcome 5 - Method 1 - Result</b>		
	<b>Fall</b>	<b>Spring</b>
ACC 5315 (Selected Topics in Financial Accounting): Percentage of students using will use research or term papers to assess writing skills scoring 75% better on the written communications projects.	83%	94%
In ACC 5320 (Auditing) and ACC 5389 (Corporate Governance and Ethics), written projects will be used. It is expected that 80% of the students will make an 80% or better on the written communication portion of projects in ACC 5320 and 90% of the students will make an 80% on written communication skills in ACC 5389.	100	79
ACC 5389 (Corporate Governance and Ethics), written projects will be used. It is expected that 90% of the students will make an 80% on written communication skills in ACC 5389.	100	80
In ACC 5366 (Advanced Taxation) a case will be used. It is expected that 80% of the students will make 80% or better on the written communication portion of the projects using an established rubrics.	Faculty member did not use assignment that was to be assessed.	Faculty member did not use assignment that was to be assessed.
Students do not appear to be reaching this target at least 50% of the time. Target goal should be reevaluated. Since 5320 is a prerequisite for 5389 perhaps the target in that course should not be as high. Faculty will investigate why students appear to do better on this outcome in the fall rather than the spring. ACC 5320 is a prerequisite of 5320 so having a common student pool taking both classes would not explain results.		

**Outcome 5 - Method 2**

ACC 5389 (Corporate Governance and Ethics) uses ethics debates to assess oral communication skills. It is expected that 90% will make an 85% or better on the oral communications assignments.

<b>Outcome 5 - Method 2 - Result</b>		
	<b>Fall</b>	<b>Spring</b>
ACC 5389 (Corporate Governance and Ethics):Percentage of students making an 85% or better on the oral communications assignments.	85%	75%
Students are not meeting with target expectations. Again, Fall performance seems to surpass that of spring.		

**Outcome 6**

Accounting students will understand the importance of culture and diversity. To fulfill this outcome, the student will comprehend the nature and significance of differences in individuals and groups based on their culture, ethnicity, religion, and other background factors and understand the impact of globalism and multiculturalism.

### Outcome 6 - Method 1

ACC 5315 (Topics in Financial Accounting) will use research papers to determine the impact of culture, diversity and global issues in accounting. It is expected that 80% of the students will demonstrate their ability to correctly identify, analyze and synthesize the impact of diversity and culture by scoring at least an 80% on the papers. Established rubrics will be used for grading.

### Outcome 6 - Method 1 - Result

	Fall	Spring
ACC 5315 (Topics in Financial Accounting): Percentage of students demonstrating their ability to correctly identify, analyze and synthesize the impact of diversity and culture by scoring at least an 80% on the papers. Students are meeting targeted expectations.	100%	94%

### Outcome 6 - Method 2

Culture and diversity issues are also addressed on the required exit exam. There are 16 multiple-choice questions contributing to the assessment of this culture and diversity outcome. It is expected that 90% of the students will score 75 or better on these questions during the first attempt and the remaining 10% of students will score 75 or better for the second attempt.

### Outcome 6 - Method 2 - Result

Due to administrative error the Exit Exam was not used in assessment for AY 12-13.

### Outcome 7

Accounting students will apply ethical reasoning for resolution of ethical dimensions of accounting and reporting in the business world. To satisfy this outcome, the student will be able to recognize an ethical dilemma, apply ethical reasoning to resolve it and provide support for the resolution and effects on stakeholders.

### Outcome 7 - Method 1

ACC 5320 (Auditing) and ACC 5389 (Corporate Governance and Ethics) will use embedded test and exam questions to assess ethical reasoning. It is expected that 80% of the students will be score 80% or better on these questions.

ACC 5389 (Corporate Governance and Ethics) will use term papers. It is expected that 90% of the students will demonstrate the ability to correctly identify, apply ethical reasoning and provide support for the resolution by scoring at least an 80% on these papers. An established rubric will be used for grading.

### Outcome 7 - Method 1 - Result

	Fall	Spring
ACC 5320 (Auditing): Percentage of the students scoring 80% or better.	88%	93%
ACC 5389 (Corporate Governance and Ethics): Percentage of students scoring 80% or better correctly identify, apply ethical reasoning and provide support for the resolution.	90	95

Students are meeting targeted expectations.

### Outcome 7 - Method 2

Students' ability to apply ethical reasoning in an accounting environment is also assessed through the required exit exam. There are 12 multiple-choice questions contributing to the assessment of this ethics related outcome. It is expected that 90% of the students will score 75 or better on these questions during the first attempt and the remaining 10% of students will score 75 or better on the second attempt.

### Outcome 7 - Method 2 - Result

The Exit Exam was not used in assessment for AY 12-13 due to administrative error.

### Outcome 8

Accounting Students will show reflective thinking. To fulfill this outcome, students will demonstrate the ability to assess there personal values and goals.

### Outcome 8 - Method 1

ACC 5389 (Corporate Governance and Ethics) will use a project to assess students' abilities to think reflectively. It is expected that 90% of students will score 80% or better.

**Outcome 8 - Method 1 - Result**

	<b>Fall</b>	<b>Spring</b>
ACC 5389 (Corporate Governance and Ethics): Percentage of students scoring 80% or better on project.	90%	95%
Students are meeting and exceeding targeted outcomes.		

**Outcome 8 - Method 2**

ACC 5389 (Corporate Governance and Ethics) will use daily papers for students to reflect on values and goals. It is expected that 90% of the students will score 80% or better on these papers.

**Outcome 8 - Method 2 - Result**

	<b>Fall</b>	<b>Spring</b>
ACC 5389 (Corporate Governance and Ethics): Percentage of students scoring 80% or better on these papers.	90%	100%
Students are meeting targeted outcomes.		

**Outcome 9**

The academic program will promote and realize gains in student success.

**Outcome 9 - Method 1**

Student retention success will be measured by observing one year retention rates of students enrolled in the academic program from their first to second year. Data will be obtained from the university's certified enrollment records at the end of the fall semester. Rates of retention success will be expected to be at or above the university average for this level of program.

**Outcome 9 - Method 1 - Result**

The number of entering students enrolled in the academic program who returned the second year provided the data to assess retention. In this program, 19 of the 21 entering students in fall of 2011 returned for their second year in fall of 2012 for a one year retention rate of 90.5%, exceeding the university Master's degree average of 77.0% and meeting the expected target. This was the first year to collect data on this measure. Data will serve as baseline data for future outcome assessment reports.

**Outcome 9 - Method 2**

Student graduation success will be measured by observing the number of graduates from the academic program in during the fall, spring, and summer semesters and comparing the number of graduates to the number of students enrolled in the program. Data will be obtained from the university's certified enrollment records for the fall, spring, and summer semesters. The number of graduates is expected to be at or above the university rate of graduation for this level of program.

**Outcome 9 - Method 2 - Result**

The number of students graduating from the degree program during the 2012-2013 fall, spring, and summer semesters along with the total number of students enrolled in the program provided the data to assess student graduation success. In this program, 56 of the 98 students enrolled in the program graduated in the fall, spring, and summer semesters for a graduation percentage of 57.1%, exceeding the university Master's degree average of 39.7% and meeting the expected target. This was the first year to collect data on this measure. Data will serve as baseline data for future outcome assessment reports.

**Outcome 10**

The academic program will promote and realize diversity among its student population.

**Outcome 10 - Method 1**

Student gender diversity will be measured by reviewing the number and percentage of male and female students enrolled in the academic program during the fall semesters. Data will be obtained from the university's certified enrollment records at the end of the fall semester. Student gender diversity will be expected to be balanced (50/50).

**Outcome 10 - Method 1 - Result**

The number male verses female student enrolled in the academic program during the 2012-2013 fall, spring, and summer semesters provided the

gender data. In this program, 46 of the 98 students or 46.9% were female while 52 of the students or 53.1% were male providing an imbalance in gender distribution and not meeting the expected target. This was the first year to collect data on this measure, and data will serve as baseline data for future outcome assessment reports.

#### Outcome 10 - Method 2

Student racial and ethnic diversity will be measured by observing race and ethnicity of students enrolled in the academic program during the fall semesters. Data will be obtained from the university's certified enrollment records at the end of the fall semester. Student racial and ethnic diversity will be expected to mirror percentages in the population of students in the other Texas Emerging Research Universities.

#### Outcome 10 - Method 2 - Result

The number students of various ethnic backgrounds enrolled in the academic program during the 2012 fall semester provided the data to assess ethnic and racial diversity. In this program, 2 of the 98 students or 2.0% were African-American; 10 students or 10.2% were Hispanic; 65 students or 66.3% were White, non-Hispanic; 13 students or 13.3% were of other minority or unknown backgrounds; and 8 students or 8.2% were of non-resident International students. During 2012-2013, student enrollment in other Texas Emerging Research Universities consisted of 9.9% Black, non-Hispanic, 29.0% Hispanic, 40.0% White, non-Hispanic, 13.0% other minority or unknown background; and 8.1% were of non-resident International students. Thus, the data for this program indicate students represent a racial and ethnic diversity distribution less diverse than that of other Texas Emerging Research Universities, also indicating that the program is not meeting the expected target. This was the first year to collect data on this measure, and data will serve as baseline data for future outcome assessment reports.

#### Approval History

Approval History Event	Approver
Outcomes Approved Level 1	Ann Watkins (alw120)
Outcomes Approved Level 2	Denise Smart (ds37)
Outcomes Audit Report Submitted	Robert Davis (rd23)
Results Approved Level 1	Ann Watkins (alw120)
Results Approved Level 2	Denise Smart (ds37)
Results Audit Report Submitted	Robert Davis (rd23)