General Information

Academic Year: 2017-2018
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

In fall 2017 the revised MAcy program was fully in place. Changes to the program included changes to core course requirements. This in turn had implications for the courses and assignments used for assessment.

Improvement was achieved on the following Outcomes:

Outcome 2. Accounting students will apply information technology skills in decision making at a level expected of a master's student for practice and research. Students will demonstrate the ability to use information technology (IT) and be able to apply IT in analysis and communication.

Improvement was shown on both methods used to assess use of information technology in analysis and communication. In ACC 5366 (Business Entity Taxation), students were assigned a research project requiring the use of a commercial tax database. Students were assessed on their ability to use the commercial database in an analysis of a tax issue and to communicate their findings. One hundred percent of students assessed achieved a score of 80% or better on the project. This is an improvement over the 92.5% who scored 80% or better in the prior year. In ACC 5350 (Professional Accounting Research), students were given a project requiring them to research a complex financial accounting issue to determine the correct guidance to be given to a client. Students accessed authoritative pronouncements navigating the Financial Accounting Standards Board (FASB) Codification database. Students were required to communicate their advice to a client in a professional memo. One hundred percent of students met expectations of 80% or better on the assignment. This is an improvement over last year when only 80% of students achieved 80% or better on the assignment.

Outcome 7. The academic program will promote and realize diversity among its student population.

As an Hispanic serving institution it is particularly important that the percentage of Hispanic students who choose to pursue their masters of accountancy (MAcy) degree better mirror the percentage of Hispanic students graduating with a BBA Major Accounting. For the 2016-2017 academic year, 27% of BBAs graduating with a Major in Accounting were Hispanic. Overall the percentage of Hispanic students in the MAcy program has increased over prior academic years (10% to 21% in the last three years). The Department has sought to improve diversity in the MAcy program in several of ways. First, Department faculty appreciate that many Hispanic students are the first in their family to attend college and, therefore, they may not be as well informed of the opportunities afforded a Certified Public Accountant (CPA) compared to someone who simply has an BBA in accounting. The MAcy program is designed to prepare its students to earn the CPA designation. The Department tries to better educate students with respect to the additional opportunities a MAcy degree can offer graduates. The faculty in the Department of Accounting provide programs and events that bring recruiters on campus so that recruiters can meet with undergraduate students and tell them more about the opportunities available to CPAs. Recruiters also support the MAcy program as a preferred method for students to gain the additional 30 college credit hours necessary to take the CPA exam in Texas. Additionally, faculty make a conscious effort to mentor undergraduate students, encouraging them to pursue a masters degree in accounting. In mentoring students, faculty not only encourage students to consider graduate school, but also answer questions with respect to how students will fund a fifth year of college. Because many of our undergraduate Hispanic students are first generation college students, we believe that mentoring by faculty has helped to increase the percentage of Hispanic students who go on to pursue a masters degree. Although the percentage of Hispanic undergraduate students continuing into the MAcy program is still well below that of the percentage of Hispanic students completing a BBA Major Accounting, we have shown improvement on this goal and will continue to strive to increase the diversity among students in the MAcy program.

Action Plan

Faculty will take the following actions to achieve continuous improvement on the indicated learning goals:

Outcome 1. Accounting students will use advanced analytical and critical thinking skills to apply accounting knowledge in new and unfamiliar circumstances. Students will demonstrate the ability to evaluate information, solve problems, and make justifiable decisions in the different areas of accounting.

Last year's action plan in ACC 5316 (Advanced Accounting) included consideration of raising outcome expectations. It was decided that expectations should be raised for a graduate course. This, in part, explains why only sixty percent of students met the higher score of 80% compared to the 85% last year who scored a 75% or above. To improve student performance on this goal, a new textbook that presents concepts differently has been identified and will be implemented in fall 2018. The instructor also plans to cover the material more extensively and to assign additional practice problems. For ACC 5366 (Business Entity Taxation) the instructor intends to address fewer problems in class, but to expend more time and resources to the problems that are solved in class; emphasizing underlying principles and reasoning. In ACC 5350 (Professional

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Accounting Research), students were consistently achieving expectations of 85% of students achieving a score 80% or better on the case assignment. As with other MAcy learning outcomes, the expectations were raised. Students also met with the higher expectations. Faculty will continue to employ the same teaching methodology in this course and will continue to monitor this learning outcome to see if students consistently meet the new higher expectations.

Outcome 2. Accounting students will apply information technology skills in decision making at a level expected of a master's student for practice and research. Students will demonstrate the ability to use information technology (IT) and be able to apply IT in analysis and communication.

Faculty plan to continue to increase the number of assignments and the use of IT across the program curriculum. Instructors will continue to assess IT skills in the courses indicated to determine if students are successfully meeting expectations on this learning goal. Additionally, it may be that either the rigor of the assignments should be increased, or expectations on this learning outcome should be raised.

Outcome 3. Accounting students will acquire appropriate research skills needed for practice. Students will demonstrate the ability to use professional research skills, analyze the application to a problem, and communicate authoritative sources, findings, and conclusions.

In ACC 5366 (Business Entity Taxation) students generally displayed competence in locating relevant authoritative sources, but their competence can be improved. The instructor intends to present more challenging cases on an iterative basis, requiring that more sophisticated search techniques be utilized. Faculty will continue with the teaching methodology used in ACC 5350 (Professional Accounting Research) and will continue to assess using this method to determine if students are consistently achieving 80% or higher on this learning objective.

Outcome 4. Accounting students will conceptualize a complex issue into a coherent, persuasive written or oral statement. Students 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. Students will make effective oral presentations that explain findings, organize ideas into a coherent train of thought, and justify a conclusion or recommendation.

Students have been meeting the written communications expectations in ACC 5350 (Professional Accounting Research) for a number of years. Last year's action plan was to increase expectations for the outcomes on this learning objective. Students have met the higher expectations. The instructor will continue to assess at the current expectations level to determine if these outcomes are consistent before increasing expectations. In ACC 5366 (Business Entity Taxation) where expectations were not met, the instructor perceives that additional resources should be dedicated to examples of written memorandum. The instructor will not assume familiarity with preparation of memorandum and will provide additional examples and instruction. Students have been meeting with the written communications expectations in ACC 5389 (Ethics and Corporate Governance) for several years. The instructor is considering raising expectations for the outcome of this learning objective or increasing the rigor of the assignment. One hundred percent of students have been meeting expectations with respect to assessment of oral communications on this outcome measure in ACC 5389 (Ethics and Corporate Governance) for a number of years. The instructor attributes this primarily to the fact that students have been required to make only one oral presentation. In an effort to minimize anxiety, students have been graded relatively easy. With smaller class sizes, students will be required to make oral presentations several times during the semester. If students are given several opportunities to make oral presentations then the instructor will be in a position to grade students more rigorously on this outcome.

Outcome 5. Accounting students will apply ethical reasoning for resolution of ethical dimensions of accounting and reporting in the business world. Students will be able to recognize an ethical dilemma, apply ethical reasoning to resolve it and provide support for the resolution and effects on stakeholders.

Since students have performed consistently well in ACC 5389 (Ethics and Corporate Governance) on this outcome, the instructor is considering increasing the complexity of the case, making the ethical dilemma more challenging. In ACC 5357 (Regulation) The instructor plans to present students with several more complex and nuanced problems that will be discussed prior to assigning the assessed assignment.

Outcome 6. The academic program will promote and realize gains in student success.

We will continue to monitor retention rates in the MAcy program and strive to meet or exceed retention rates set by other graduate programs in the university. Since data provided tends to lag revisions made to the program, we anticipate retention rates to continue to increase. We are not planning any major program revisions in the near future. We will continue our student professional programs and recruiter events in an effort to better educate students with respect to the additional opportunities a MAcy degree can offer graduates. The faculty in the Department of Accounting will continue to provide programs and events that bring recruiters on campus (eight major events throughout the academic year), so that recruiters can meet with undergraduate students and tell them more about the opportunities available to CPAs. Additionally, faculty will continue to make a conscious effort to mentor undergraduate students, encouraging them to pursue a masters degree in accounting. We believe that the Accounting faculty's close relationship with the accounting profession (we have over 60 firms and agencies participating in our various recruiting events) has enable us to increase student employment before graduation to 94%. Our goal is to have 100% of students employed prior to graduation.

Outcome 7. The academic program will promote and realize diversity among its student population.

We will continue to support programs and events that educate students with respect to opportunities a graduate degree can provide, particularly with respect to preparing students to take and pass the CPA exam in Texas. Faculty will continue to mentor students and provide them with information and support with respect to funding a fifth year of college to earn the MAcy degree. Additionally, with appropriate funding, the Department could hire a full-time staff person to coordinate recruiting events and to advise students with respect to opportunities afforded someone with a CPA and ways in which students might pay for the additional year of college earning the MAcy degree will require.

Outcome 1

Accounting students will use advanced analytical and critical thinking skills to apply accounting knowledge in new and unfamiliar circumstances. Students will demonstrate the ability to evaluate information, solve problems, and make justifiable decisions in the different areas of accounting.

Outcome 1 - Method 1

Graduate accounting courses will use embedded test questions to assess critical thinking skills and the application of accounting principles in new

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and unfamiliar circumstances. Test questions common to all sections of ACC 5316 (Advance Accounting), and ACC 5366 (Business Entities Taxation) will be used for assessment. It is expected that students will score at least 80%. 100% of students will meet or exceed expectations.

Outcome 1 - Method 1 - Result

Results:

Because consistent improvement was achieved on Outcome I, part of the Action Plan included increasing expectations from 75% of students will achieve a score of 75% or better to 100% of students will meet or exceed the score of 80%.

In ACC 5316 (Advanced Accounting) Students were asked to provide the journal entries for both a fair value hedge and a cash flow hedge of a foreign currency sale. These represent complex transactions that require in-depth analysis and understanding of the material. Sixty-six percent of students received 80% or higher on this assignment and met or exceeded the expectation. The goal was not met.

In ACC 5366 (Business Entity Taxation) students responded to 20 multiple choice questions requiring analytical and critical skills to solve problems arising in partnership, S corporation and C corporation tax entities. Seventy-three percent of students got 80% of the multiple choice questions correct; 27% received less and 80%. Expectations were not met.

Outcome 1 - Method 2

Graduate accounting courses will use projects, cases, or professional memos to assess critical thinking skills and the application of accounting principles in new and unfamiliar circumstances. A faculty developed rubric will be used in the assessment. Expectations are that students will score 80% or better. ACC 5350 (Professional Accounting Research) will utilize professional memos and it is expected 100% of students will meet or exceed expectations.

Outcome 1 - Method 2 - Result

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In ACC 5350 (Professional Accounting Research), students critical thinking skills were tested by requiring them to locate the correct FASB Codification(s) relating to an issue not covered in the textbook. Students were required to prepare a memo addressed to the client and/or firm partner. Nineteen students were assessed with 100% achieving a score of 80% or better. This represents an increase over last year. One the whole, there was not significant change in results on this learning outcome.

Outcome 2

Accounting students will apply information technology skills in decision making at a level expected of a master's student for practice and research. Students will demonstrate the ability to use information technology (IT) and be able to apply IT in analysis and communication.

Outcome 2 - Method 1

ACC 5316 (Advanced Accounting) will use a project to evaluate IT skills in an assignment. Expectations are that students will score 80% or better. It is expected that 100% of students will meet these expectations.

Outcome 2 - Method 1 - Result

Note: An error was made in the description of the course that is used for assessment on this outcome. The above should state ACC 5366 (Business Entity Taxation) not ACC 5316 (Advanced Accounting). However, the department is working toward IT assignments in all graduate courses.

Results:

In **ACC 5366 (Business Entity Taxation)**, thirteen students were were assigned a research project requiring the use of a commercial tax database. Students were assessed on their ability to use the commercial database. One hundred percent of students assessed achieved a score of 80% or better. This is an improvement over last year when when 92.5 % of students achieved 80% or better.

Outcome 2 - Method 2

ACC 5350 (Professional Accounting Research) will use online research projects using a common rubric. It is expected that students will meet the 80% skill level. At least 100% of students are expected to meet these expectations.

Outcome 2 - Method 2 - Result

Results:

In ACC 5350 (Professional Accounting Research), nineteen students were given a research project requiring them to research a complex financial accounting issue to determine the correct guidance to be given to a client. This assignment required students to search the Financial Accounting Standards Board Codification database. Students were required to communicate their advice to a client in a professional memo. One hundred percent of students met expectations.

Overall, significant improvement was achieved on this learning outcome.

Outcome 3

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Accounting students will acquire appropriate research skills needed for practice. Students will demonstrate the ability to use professional research skills, analyze the application to a problem, and communicate authoritative sources, findings, and conclusions.

Outcome 3 - Method 1

To assess students' knowledge of research skills needed for practice, **ACC 5366 (Business Entity Taxation)** will use a case write-up. It is expected students will achieve an 80 or better on the case write-up. Grading will be done using established rubrics. It is expected that 100% of students will meet or exceed expectations.

Outcome 3 - Method 1 - Result

Results

In ACC 5366 (Business Entity Taxation), sixty-three students were assigned a tax research case and required to prepare a professional memorandum setting forth authoritative sources, reasoning and conclusions. The ability to identify issues and retrieve appropriate governing authorities from statute, treasury regulation and case law were assessed. Eighty-three percent of students assessed met or exceeded expectations; 17% did not meet expectations. Overall expectations were not met on this goal.

Outcome 3 - Method 2

Research memos written by students in **ACC 5350 (Professional Accounting Research)** will be used as a second method of assessment. It is expected that students will receive 80% or higher on the memo assignment. An established rubric will be used for scoring. It is expected that 100% of students will meet or exceed expectations.

Outcome 3 - Method 2 - Result

Results:

In ACC 5350 (Professional Accounting Research) 19 students were required to determine correct guidance to be given to a client. The ability to locate the correct answer to a complex issue and to communicate their decision to a client in a professional memo was assessed. One hundred percent of students received an 80% or better on the assignment.

Overall, there was no significant change with respect to improvement on this learning outcome.

Outcome 4

Accounting students will conceptualize a complex issue into a coherent, persuasive written or oral statement. Students 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. Students will make effective oral presentations that explain findings, organize ideas into a coherent train of thought, and justify a conclusion or recommendation.

Outcome 4 - Method 1

Written assignments will be used in ACC 5350 (Professional Accounting Research), ACC 5366 (Business Entity Taxation), and ACC 5389 (Corporate Governance and Ethics) to evaluate students' written communication skills. It is expected students will achieve 80% or better on the written communication portion of projects. Established rubrics will be used for the assessment. It is expected that 100% of students will meet or exceed expectations.

Outcome 4 - Method 1 - Result

Results:

In ACC 5350 (Professional Accounting Research) students were required to research a complex issue and to communicate advice to a client using a professional memo format. The memos were graded for writing and grammar. Nineteen memos were used in the assessment. One hundred percent of the memos assessed demonstrated proficiency at or above the expected 80%.

In ACC 5366 (Business Entity Taxation), 63 students were assigned a research case. Students were required to prepare a Memorandum of Authorities and Analysis stating conclusions. The ability to clearly and concisely state and express, in writing, the analysis of authorities and conclusions relating to a tax problem was assessed. Sixty-three percent of students assessed achieved an 80% or better on the written assessment of the assignment. Expectations were not met.

In ACC 5389 (Ethics and Corporate Governance) 24 students were assigned an audit opinion case with an ethical dimension requiring them to render a decision with respect to type of audit opinion based on a set of facts. Students were asked to identify the ethical issue, the relevant facts supporting their decision, the various stakeholders, accounting and auditing issues, operational issues and various alternatives. The students were required to provide, in a memo format to the client, the student's position. The assignment was graded for grammar, content and ability communicate issues clearly. One hundred percent of students achieved 80% or better on the assignment.

Although there was a slight improvement in student performance overall on this outcome, students did not meet the new, higher expectations on all assignments assessed on this outcome.

Outcome 4 - Method 2

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ACC 5389 (Corporate Governance and Ethics) will use debates to assess oral communication skills. It is expected that students will achieve an 80% or better on the oral communications assignments. A rubric will be used to assess oral communication skills. It is expected that 100% of students will meet or exceed expectations.

Outcome 4 - Method 2 - Result

Results

In ACC 5389 (Ethics and Corporate Governance), students were required to prepare to debate both sides of an ethical issue. Students were grouped into teams of three. To prepare, prior to the class meeting for the debate, students were given a number of short scenarios incorporating current topics related to ethical issues. On the day of the debate, half the teams were randomly designated as an "A" team and the other half as a "B" team. Groups were then formed with one "A" team and one "B" team. Each group was given a topic drawn from a hat. "A" groups were able to decide which side of the issue they wanted to argue. "B" groups then argued the opposite position. Each team within the group was given two rounds to make or counter an argument with the rounds lasting up to two minutes. Students' ability to reason and speak clearly and conduct themselves in a professional manner in front of an audience under pressure were assessed. Students ability to listen, understand, reason, and communicate in real time was also assessed. One hundred percent of students met or exceeded expectations. This result was similar to prior years.

Although there was improvement on this learning outcome, it was not significant relative to prior years.

Outcome 5

Accounting students will apply ethical reasoning for resolution of ethical dimensions of accounting and reporting in the business world. Students 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 5 - Method 1

ACC 5389 (Corporate Governance and Ethics) will use assignments for assessment of this learning outcome. It is expected that students will demonstrate the ability to correctly identify, apply ethical reasoning and provide support for the resolution by scoring at least an 80% on the assignment. An established rubric will be used for grading. It is expected that 100% of students will meet or exceed expectations.

Outcome 5 - Method 1 - Result

Results

In ACC 5389 (Ethics and Corporate Governance), students were asked to read a case and to write a memo outlining their professional judgment on a given issue. Students were required to render a decision with respect to type of audit opinion based on a set of facts. Students were asked to identify the ethical issue, the relevant facts supporting their decision, the various stakeholders, accounting and auditing issues, operational issues and various alternatives. Based on this information students were to render a decision. One hundred percent of students assessed made an 80% or better on the assignment. This represents an improvement over last year.

Outcome 5 - Method 2

ACC 5357 (Regulation and Professionalism) will use an assignment as a second method of assessing this learning outcome. It is expected that students will demonstrate the ability to correctly identify, apply ethical reasoning and provide support for the resolution of the problem by scoring at least an 80% on the assignment. An established rubric will be used for grading. It is expected that 100% of students will meet or exceed expectations.

Outcome 5 - Method 2 - Result

Results:

In ACC 5357 (Regulation), students were required to prepare a memorandum providing advice to a client in addressing the proper resolution of an ethical issue presented to a tax return preparer. Eighty-five percent of students made 80% or better on the assignment. ACC 5357 represents a new course in the MAcy core. This is the first time this method was used to assess this outcome. Students did not meet with expectations. Overall, it would appear students are performing slightly better on this learning outcome compared to prior years.

Outcome 6

Goal: 1. Promote the success of all students.

Initiative:

1.9 Establish the appropriate processes, procedures, and tools to support the necessary accommodations for constituents with disabilities.

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

Outcome 6 - Method 1

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.

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Outcome 6 - Method 1 - Result

Better outcome measures were identified for Method 1 on this goal. Success on this goal was measured by looking at the graduation and attrition rates by cohort.

We could not obtain information on the 2017 cohort which would be very useful. With the information available, we went back to the 2014 cohort. Comparing the 2014 cohort to the 2016 cohort, it appears that changes made to the MAcy program to facilitate graduation in 1 to 1.5 years is contributing to students' ability to complete the program in one year. Fifteen point 8 percent of the 2014 cohort graduated in one year. The percentage of students graduating in one year for the 2016 cohort increased to 33.5%. It will be interesting when data is available and we can compare the 1.5 year graduation rates. Additionally, retention rates in the MAcy program are greater than for that of other graduate programs in the university

2.5 yrs

15.80%

78.90%

5.30%

3.0 yrs

15.80%

84.20%

0%

	compare the 1.5 y	ear graduation	rates. Additionally	y, retention rates i	n tne Macy progra	m are greater t
	university. Fall 2014					
	Cohort ACC					
	Status and Department	0.0 yrs	0.5 yrs	1.0 yrs	1.5 yrs	2.0 yrs
	Dropped		10.50%	10.50%	15.80%	15.80%
	Graduate, First Dept			15.80%	57.90%	73.70%
	Enrolled, First	400.000/	00.50%	70.700/	20.200/	40.500/
	Dept	100.00%	89.50%	73.70%	26.30%	10.50%
	Fall 2015					
	Cohort ACC					
	Status and Department	0.0 yrs	0.5 yrs	1.0 yrs	1.5 yrs	2.0 yrs
	Dropped			2.90%	5.70%	
	Graduate, First Dept			25.70%	74.30%	97.10%
	Enrolled, First Dept	100.00%	100.00%	71.40%	20.00%	2.90%
	Fall 2016 Cohort ACC					
	Status and	0.0 yrs	0.5 yrs	1.0 yrs		
	Department Dropped	·	0%	6.70%		
	Graduate, First			33.30%		
	Dept Enrolled, First					
	Dept	100.00%	100.00%	60.00%		
	Cohort 2016					
	University					
	Status Dropped	0.0 yrs	0.5 yrs 5.00%	1.0 yrs 11.40%		
	Graduate, Other		010070	0.20%		
	Dept			0.20%		
	Graduate, First Dept	0.10%	0.10%	7.10%		
	Enrolled, Other		0.70%	1.30%		
	Dept Enrolled, First	00.000/	0.4.000/	00.000/		
	Dept	99.90%	94.20%	80.00%		

Outcome 6 - Method 2

Student success will be measured by the percentage of graduates who have obtained full-time jobs by the third month after graduation.

Outcome 6 - Method 2 - Result

Nine-four percent of graduates surveyed in the MAcy program six weeks or less prior to graduation had a full time job. This is similar to prior years.

Goal: 4. Provide the necessary services, resources, and infrastructure to support the university's strategic direction.

Initiative: 4.11 Provide programs and services that support and enhance the health and wellness of the university community.

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

Outcome 7 - 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, spring, and summer 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 7 - Method 1 - Result

In fall 2017 approximately 55% of MAcy students were female. In fall of 2016 approximately 49% of MAcy students were female. With numbers varying between 104 and 80 over the two academic years of comparison, we do not feel the need to make changes to our undergraduate mentoring programs to increase male enrollment in the MAcy program at this time.

Outcome 7 - 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, spring, and summer 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 reflected in other Texas State University graduate programs.

Outcome 7 - Method 2 - Result			
	2015	2016	2017
Ethnicity	%	%	%
White, non-Hispanic	65%	59%	60%
Hispanic	10%	18%	21%
Black, non-Hispanic	7%	9%	4%
Multi-race, non-Hisp, non-Black	1%	3%	3%
Am Indian/Alaskan Native	0%	1%	0%
Non-Resident International	6%	6%	4%
Unknown	1%	1%	0%
Asian	10%	4%	9%
Grand Total	100%	100%	100%

The faculty appreciate Texas State University's designation as an Hispanic serving institution and the importance of increasing the percentage of Hispanic students who choose to pursue their masters of accountancy. The goal is to increase the percentage of Hispanic students pursuing the MAcy degree to a percentage that better mirrors the percentage of Hispanic students graduating with a BBA Major Accounting. In 2016 27% of BBAs Major Accounting were Hispanic. Overall the percentage of Hispanic students in the MAcy program has increased over prior academic years (10% to 21% in the last three years). The faculty in the Department of Accounting provide programs and events that bring recruiters on campus so that recruiters can meet with students and tell them more about the opportunities available to accountants and CPAs. Recruiters also support students gaining the 150 college credit hours necessary to take the CPA exam in Texas by completing the MAcy degree. Additionally, many of our undergraduate students are first generation college students and we believe that mentoring by faculty has helped to increase the percentage of Hispanic students who go on to complete the MAcy program. Faculty make a conscious effort to mentor undergraduate students, encouraging them to pursue a masters degree in accounting. In mentoring students, faculty not only encourage students to consider graduate school, but also answer questions with respect to how students will fund a fifth year of college. Although the percentage of Hispanic undergraduate students continuing into the MAcy program is still below that of the percentage of Hispanic students completing a BBA Major Accounting, we have shown improvement on this goal. We will continue to support programs and events that educate students with respect to opportunities a graduate degree can offer and we will continue to mentor students and provide them with information and support with respect to funding for a fifth year of college to earn the MAcy degree.

Approval History	
Approval History Event	Approver
Outcomes Approved Level 1	Ann Watkins (alw120)
Outcomes Approved Level 2	Denise Smart (ds37)
Outcomes Audit Report Submitted	William Chittenden (wc10)
Results Approved Level 1	Ann Watkins (alw120)
Results Approved Level 2	Denise Smart (ds37)
Results Audit Report Submitted	William Chittenden (wc10)

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