

Texas State University-San Marcos
Academic Program Student Learning Outcomes Assessment

Year 2010-2011
College/Division Business
Department/Unit Accounting
Program Name/Department Accounting (MAcy)
Program Code 555G MAcy
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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

Outcome Number 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.

Method 1

Assessment of MAcy students' ability to apply accounting knowledge in new and unfamiliar circumstances will be accomplished in the following ways.

In ACC 5315 (Selected Topics in Financial Accounting) research or term papers will be used. It is expected that 70% of the students will score the 75% level, based on an established rubric.

In ACC 5320 (Auditing) embedded questions on the test and final exam will be used. It is expected that 80% of students will score 80% or higher.

In ACC 5366 (Advanced Taxation) embedded exam and final exam questions will be used to assess accounting knowledge in the area of taxation. It is expected that 75% of students will score 75% or better on embedded test questions.

In ACC 5371 (Accounting Information Systems) a project will be used to assess accounting knowledge in the accounting information systems area. It is expected that 80% of the students will score 75% or better on the embedded test questions.

Result 1

Method 2

Another way to assess students' accounting knowledge is through the required exit exam. The exit exam is patterned after the CPA exam, with coverage of content objectives and level of difficulty to mirror that professional exam. Twenty of the 100 multiple-choice questions on the exit exam are used to evaluate students' ability to apply accounting knowledge in new and unfamiliar situations. 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.

Result 2

Action Plan

Outcome Number 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.

Method 1

In order to assess MAcy students' ability to use advanced analytical and critical thinking skills to solve accounting problems, the following assessment vehicles will be used.

In ACC 5315 (Selected Topics in Financial Accounting), ACC 5320 (Auditing), and ACC 5366 (Advanced Taxation), embedded exam and final exam questions will be used. Targets for each class are: ACC 5315 expects that 70% of students will score 75% or better on the embedded test questions; ACC 5320 expects that 80% of the students will score 80% or better on the embedded test questions; and ACC 5366 expects that 75% of students will score 75% or better on embedded test questions.

ACC 5371 (Accounting Information Systems) will use a project to assess students' analytical and critical thinking skills; it is expected that 80% of the students will perform at the 75% or higher level. A rubric will be used to grade student performance.

ACC 5389 (Corporate Governance and Ethics) will use a project. It is expected that 80% of the students will meet or exceed the 80% level. An

established rubric will be used to grade student performance.

Result 1

Method 2

The required exit exam, which is patterned after the CPA exam, contains 20 multiple-choice questions to evaluate students' ability to use advanced analytical and critical thinking skills to solve accounting problems. 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.

Result 2

Action Plan

Outcome Number 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.

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 be used to assess student performance on the assignments.

Result 1

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.

Result 2

Action Plan

Outcome Number 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.

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.

Result 1

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.

Result 2

Action Plan

Outcome Number 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.

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.

Result 1

Method 2

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

Result 2

Action Plan

Outcome Number 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.

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.

Result 1

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.

Result 2

Action Plan

Outcome Number 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.

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.

Result 1

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.

Result 2

Action Plan

Chair	Dean	Chair	Dean
Outcomes Status	Outcomes Status	Results Status	Results Status
✓	✓	✗	✗