

Texas State University

Outcomes Report

General Information

Academic Year:	2011-2012
College:	Business
Department:	Accounting
Program:	Accounting (BBAMACY/MACY)
Program Code:	52.03
Outcome Type:	Student Learning (GR)
Degree:	Masters
Coordinator/Contact:	Dr. Rosie Morris, 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 2007-2008, 2008-2009, 2009-2010, 2010-2011, and 2011-2012 results, improvements in student learning are evident in all outcomes and stronger results are desired in some areas. Assessment continues to be refined in all graduate accounting courses; common rubrics tweaked and communicated, and discussion of results on curriculum has ensued. The assessments show that the students are meeting or exceeding expectations at a level appropriate for the course and material. The exit exam continues to prepare graduates for the CPA exam and other professional exams by requiring students to do a comprehensive review at the end of the program. There has been a steady upward trend on the CPA pass rate of Texas State alums; particularly those who take the exam within two years of graduation. External reviews of students in internships provide evidence that the students and the program are meeting expectations. Based upon past results and input from the Department of Accounting Advisory Board and beginning fall 2012, leveling courses must be completed before starting the graduate program courses and ACC 55315 (Topics in Financial Accounting) becomes the pre-requisite or co-requisite for most graduate accounting classes. The graduate faculty discussed how this change in curriculum timing will encourage the students to take core courses early in the graduate program and provide a basis upon which all other graduate courses may be built. For future years, this basis will also allow better refinement of assessment in the other graduate classes.

Action Plan

The department will continue discussions of coverage and appropriate skill levels for all accounting classes. Newer 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 completed prior to beginning the program and the new pre-requisite or co-requisite of ACC 5315 for the courses.

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

In fall 2011, a section of 34 students in ACC 5320 (Auditing) was assessed; 32.35% of students met or exceeded expectations. In spring 2012, a section of 33 students was assessed; 93.1% of students met or exceeded expectations.

In fall 2011, 2 sections of 52 students in ACC 5366 (Business Entities Taxation) were assessed; 88% of students met or exceeded expectations. In spring 2012, a section of 11 students was assessed; 91% of students met or exceeded expectations.

In fall 2011, 24 students in a section of ACC 5371 (Accounting Information Systems) were assessed; 44.7% of students met or exceeded expectations. In spring 2012, a section of 17 students was assessed; 88.2% of students met or exceeded expectations.

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

In fall 2011, 2 sections totaling 56 students in ACC 5315 (Topics in Financial Accounting) were assessed; 91.1% of students met or exceeded expectations. In spring 2012, a section of 13 students was assessed; 100% of students met or exceeded expectations.

In fall 2011, 2 sections of 20 students in ACC 5350 (Professional Accounting Research) were assessed. 74% of students met or exceeded expectations. In spring 2012, 2 sections of 14 students were assessed; 86% of students met or exceeded expectations.

In fall 2011, 2 section of 20 students in ACC 5372 (Tax Research) were assessed; 95% of students met or exceeded expectations. In spring 2012, a section of 15 students was assessed; 67% of students met or exceeded expectations.

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

In fall 2011, 2 sections of 56 students in ACC 5315 (Topics in Financial Accounting) were assessed; 78.57% of students met or exceeded expectations. In spring 2012, a section of 13 students was assessed; 92.3% of students met or exceeded expectations.

In fall 2011, 34 students in a section of ACC 5320 (Auditing) were assessed; 73.53% of students met or exceeded expectations. In spring 2012, a section of 33 students was assessed; 93.9% of students met or exceeded expectations.

In fall 2011, 2 sections of 52 students in ACC 5366 (Business Entities Taxation) were assessed; 88% of students met or exceeded expectations. In spring 2012, a section of 11 students was assessed; 91% of students met or exceeded expectations.

In fall 2011, 24 students in a section of ACC 5371 (Accounting Information Systems) were assessed; 37.5% of students met or exceeded expectations. In spring 2012, a section of 17 students was assessed; 35.3% of students met or exceeded expectations.

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

In fall 2011, 2 sections of 20 students in ACC 5350 (Professional Accounting Research) were assessed; 80% of students met or exceeded expectations. In spring 2012, 2 sections of 14 students were assessed; 79% of students met or exceeded expectations.

In fall 2011, 2 sections of 20 students in ACC 5372 (Tax Research) were assessed; 75% of students met or exceeded expectations. In spring 2012, a section of 15 students was assessed; 100% of students met or exceeded expectations.

In fall 2011, 33 students in a section of ACC 5389 (Corporate Governance and Ethics) were assessed; 100% of students met or exceeded

expectations. In spring 2012, a section of 40 students was assessed; 100% of students met or exceeded expectations.

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 be used to assess student performance on the assignments.

Outcome 3 - Method 1 - Result

In fall 2011, 24 students in a section of ACC 5371 (Accounting Information Systems) were assessed; 95.9% of students met or exceeded expectations. In spring 2012, a section of 17 students were assessed; 82.4% of students met or exceeded expectations.

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

In fall 2011, 2 sections of 20 students in ACC 5350 (Professional Accounting Research) were assessed; 100% met or exceeded expectations. In spring 2012, a section of 9 students was assessed; 95% of students met or exceeded expectations.

In fall 2011, 2 sections of 20 students in ACC 5372 (Tax Research) were assessed; 85% of students met or exceeded expectations. In spring 2012, a section of 15 students was assessed; 93% met or exceeded expectations.

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.

Outcome 4 - Method 1 - Result

In fall 2011, 2 sections of 56 students in ACC 5315 (Topics in Financial Accounting) were assessed. 91.07% of students met or exceeded expectations. In spring 2012, a section of 13 students was assessed; 100% of students met or exceeded expectations.

In fall 2011, 34 students in a section of ACC 5320 (Auditing) were assessed; 52.94% of students met or exceeded expectations. In spring 2012, a section of 33 students was assessed; 93.9% of students met or exceeded expectations.

In fall 2011, 2 sections of 52 students in ACC 5366 (Business Entities Taxation) were assessed; 88% of students met or exceeded expectations. In spring 2012, a section of 11 students was assessed; 91% of students met or exceeded expectations.

In fall 2011, a section of 33 students of ACC 5389 (Corporate Governance and Ethics) was assessed; 90.9% of students met or exceeded expectations. In spring 2012, a section of 39 students was assessed; 84.6% of students met or exceeded expectations.

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.

Outcome 4 - Method 2 - Result

In fall 2011, 2 sections of 20 students in ACC 5350 (Professional Accounting Research) were assessed; 100% met or exceeded expectations. In spring 2012, a section of 9 students was assessed; 95% of students met or exceeded expectations.

In fall 2011, 2 sections of 20 students in ACC 5372 (Tax Research) were assessed; 80% met or exceeded expectations. In spring 2012, a section of 15 students was assessed; 93% of students met or exceeded expectations.

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.

Outcome 5 - Method 1 - Result

In fall 2011, 2 sections of 56 students in ACC 5315 (Topics in Financial Accounting) were assessed; 91.07% of students met or exceeded expectations. In spring 2012, a section of 13 students was assessed; 100% of students met or exceeded expectations.

In fall 2011, 34 students in a section of ACC 5320 (Auditing) were assessed; 58.82% of students met or exceeded expectations. In spring 2012, a section of 33 students was assessed; 93.9% of students met or exceeded expectations.

In fall 2011, 2 sections of 52 students in ACC 5366 (Business Entities Taxation) were assessed; 90% met or exceeded expectations. In spring 2012, a section of 11 students was assessed, 90% of students met or exceeded expectations.

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.

Outcome 5 - Method 2 - Result

In fall 2011, a section of 33 students of ACC 5389 (Corporate Governance and Ethics) was assessed; 100% of students met or exceeded expectations. In spring 2012, a section of 39 students was assessed; 87.2% of students met or exceeded expectations.

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

In fall 2011, 2 sections of 56 students in ACC 5315 (Topics in Financial Accounting) were assessed; 85.71% of students met or exceeded expectations. In spring 2012, a section of 13 students was assessed; 100% of students met or exceeded expectations.

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

In the fall, 25 students took the exit exam for the MACy program; 92% scored 75 or better on the first attempt. In spring 2012, 21 students took the exit exam and 100% scored 75 or better on the first attempt.

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

In fall 2011, 34 students in a section of ACC 5320 (Auditing) were assessed on embedded test questions; 58.8% of students met or exceeded expectations. In spring 2012, a section of 33 students was assessed; 90.9% of students met or exceeded expectations.

In fall 2011, 2 sections of 20 students in ACC 5372 (Tax Research) were assessed on a case; 90% met or exceeded expectations. In spring 2012, a section of 15 students was assessed, 93% of students met or exceeded expectations.

In fall 2011, 33 students in a section of ACC 5389 (Corporate Governance and Ethics) were assessed on embedded test questions; 90.9% of students met or exceeded expectations. In spring 2012, a section of 39 students was assessed based on a Code Project; 84.6% of students met or exceeded 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

In the fall, 25 students took the exit exam for the MAcy program; 92% scored 75 or better on the first attempt. In spring 2012, 21 students took the exit exam and 100% scored 75 or better on the first attempt.

Approval History

Approval History Event

Outcomes Approved Level 1
Outcomes Approved Level 2
Outcomes Audit Report Submitted
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Results Approved Level 2
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