

## General Information

Academic Year:	2018-2019
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

Improvement was achieved on **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 demonstrated proficiency in oral communication for several years, so it is primarily in the area of written communication we have focused efforts for improvement. Faculty have been increasing the number of written assignments required in courses over the semester. This has resulted in consistent improvement in writing demonstrated by the end of the semester. The results for assessment on this outcome are summarized below.

**Method 1** of assessing this outcome used written assignments from **ACC 5350 (Professional Accounting Research)**, **ACC 5366 (Business Entity Taxation)**, and **ACC 5389 (Corporate Governance and Ethics)** to evaluate students' written communication skills. It was expected that students would achieve 80% or better on the written communication portion of projects. Established rubrics were used for the assessment. Compared to prior years, students showed improvement on this outcome. In AY17 and AY18, 100% of students in ACC 5350 met with the expectation. Ninety percent of students met with expectations in ACC 5389 for both AY17 and AY18. In ACC 5366, 77% of students met with expectations in AY17, and only 63% met expectations in AY18. One hundred percent of students in ACC 5350 continued to meet expectations in the current year. In ACC 5389 100% of students met with expectations and in ACC 5366 74% of students met with expectations in the current year. Although results have been similar for ACC 5366 on this outcome the improved performance in ACC 5389 on this measure demonstrates a slight overall improvement on this outcome.

**Method 2** assessed oral communication skills in **ACC 5389 (Corporate Governance and Ethics)**. It is expected that students will achieve an 80% or better on the oral communications assignments. An established rubric will be used to assess oral communication skills. It is expected that 100% of students will meet or exceed expectations. Students have steadily improved on this outcome with 100% meeting with expectations on this outcome.

## Action Plan

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

**Outcome 1: MACy 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.**

Given the difficulties that students had with the accounting for derivatives in **ACC 5316 (Advanced Accounting)**, the instructor will spend more time in class discussing the accounting for derivatives and will provide more homework examples for students to use for practice. In **ACC 5366 (Business Entity Taxation)**, the instructor will continue to emphasize problem solving in class. To promote the completion of homework assignments, the homework will be taken up in class. In **ACC 5350 (Professional Accounting Research)**, cases developed by professionals and provided by Deloitte (a major international accounting firm), known as Trueblood cases, are used to expose students to new and unfamiliar accounting scenarios. The issues addressed in these cases are very broad in scope and cover a number of areas of accounting. Rather than assign students several of these large cases, a number of shorter "caselets" could be drawn from a single Trueblood case. This will enable more, smaller cases to be assigned. Students will receive greater feedback and more opportunities to develop critical thinking skills needed to apply accounting knowledge to new and unfamiliar circumstances throughout the semester.

**Outcome 2: MACy 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.**

In **ACC 5366 (Entity Taxation)**, the instructor will spend at least one class period demonstrating the use of RIA Checkpoint. In **ACC 5350 (Professional Accounting Research)**, the instructor suggests incorporating an additional major research database source which will provide students exposure to navigating additional professional databases.

**Outcome 3: MACy 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)**, the instructor intends to provide students with more exposure to various tax subjects prior to having

them complete a research assignment. In addition, exemplars of memoranda will be furnished to students. In **ACC 5350 (Professional Accounting Research)**, to improve students' research skills, more cases with shorter scenarios will be assigned throughout the semester. This will enable students to be exposed to a greater number and variety of research issues.

**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.**

In **ACC 5350 (Professional Accounting Research)**, students need additional practice in writing research memos to the client vs. to the client's office file. They have the format and content well understood by the end of the semester, but often struggle to understand how the change in "audience" should change their manner of explanation. The instructor suggests altering a project next semester to require both types of responses for the same research case. In **ACC 5366 (Business Entity Taxation)**, The instructor intends to improve students' basic organizational, grammatical, and diction skills and to their clarity of writing by breaking the single writing assignments into two shorter assignments. The expectation is that feedback on the first assignment will enhance performance on the subsequent assignment. In **ACC 5389 (Corporate Governance and Ethics)**, the focus areas for future semesters will be mechanics, formatting, documentation, and developing content. Even though there was improvement during both the fall and spring semesters, these areas still need more emphasis. The instructor is preparing a list of common errors and problems to avoid. The list will be provided to students at the beginning of each semester and emphasized prior to written assignments. In **ACC 5389 (Corporate Governance and Ethics)**, prior to students making presentations, the instructor will continue to provide detailed descriptions of the expectations of oral presentations as well as multiple demonstrations. Also, students who are known to have performed well with oral presentations will be scheduled to make their presentations early during the semester to serve as role models.

**Outcome 5: MAcy 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.**

In **ACC 5389 (Corporate Governance and Ethics)**, an oral presentation was required with a prescriptive format that involved describing an ethical dilemma, identifying stakeholders, evaluating feasible courses of action, recommending a course of action, and explaining why they chose a particular course of action. The same assignment and approach will be utilized in future semesters. A second assignment for analysis of an ethical dilemma will require a written evaluation of a situation in which a CPA firm is considering expansion of their practice to include either new services or a new type of client. Both situations are likely to jeopardize independence and objectivity. In **ACC 5357 (Regulation and Professionalism)**, the instructor intends to devote additional class time to the discussion of ethical hypothetical implicating Circular 230 and AICPA standards.

**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 have made some revisions to our admissions process and have added one restricted elective to the core, but we do not anticipate these changes to affect retention rates, although the later may enhance student employ-ability prior to graduation. We will continue our student/recruiter events in an effort to increase internship opportunities which lead to full-time employment. 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) will help us meet our goal of 100% placement for our graduates.

**Outcome 7: The academic program will promote and realize gender, racial, and ethnic diversity among its student population.**

Many of our undergraduate students are first generation college students and we believe that mentoring by faculty and the career advisor assigned to the college have helped to increase the percentage of Hispanic students who go on to complete the MAcy program. A concerted effort is made to mentor undergraduate students, encouraging them to pursue a masters degree in accounting. In mentoring students, not only do we encourage students to consider graduate school to increase employment opportunities, but questions with respect to how students will fund a fifth year of college are also addressed. 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 needed to earn the MAcy degree.

#### Outcome 1

MAcy 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. Test questions common to all sections of **ACC 5316 (Advance Accounting)**, and **ACC 5366 (Corporate Entity Taxation)** will be used for assessment. Expectations are met when students score at least 80%. Expectations are that 100% of students will meet or exceed expectations.

#### Outcome 1 - Method 1 - Result

In **ACC 5316 (Advanced Accounting)**, 34 graduate students (22 in the fall, 12 in the spring) were assessed on the final exam to measure their ability to use advanced analytical and critical thinking skills to identify the appropriate accounting treatment for a forecasted foreign currency transaction hedged by a foreign currency derivative. In the fall, the instructor found that 68% of the students (n=15) met or exceeded the planned goal of scoring 80% or better on the exam question. In the spring, 9 of the 12 students (75%) met the planned goal. Students who failed to meet

expectations struggled most to identify the accounting treatment for the foreign currency option being used to hedge the forecasted transaction. The instructor notes that, of the 7 students who failed to meet expectations in the fall, only 1 student (14%) came to office hours during the semester. In contrast, of the 15 who met expectations in the fall, 11 students (73%) came to office hours during the semester. In the spring, therefore, the instructor emphasized the importance of seeking help via email or during office hours when struggling to understand concepts, offered more practice problems, and used the publisher's website for quiz and homework submission, which allowed the instructor to offer quiz questions that more closely resemble the structure and format of the exam questions. Perhaps as a result of these actions, the percentage of students that met the planned goal increased from 68% to 75%.

**In ACC 5366 (Business Entity Taxation)**, thirty- nine (39) graduate students in two sections were administered twenty (20) multiple choice questions designed to test analytical and critical thinking skills with respect to problems in corporate and pass thru taxation. Fifteen of the questions related to taxation of corporate entities and five questions related to taxation of pass thru entities. Expectations are that each student will answer 80% of the questions correctly. Thirty-two (32) students or 82% met or exceeded expectations. Seven (7) students, or 18% did not meet expectations.

#### **Outcome 1 - Method 2**

Graduate accounting courses will use projects, cases, or professional memos to assess the application of accounting principles in new and unfamiliar circumstances. **ACC 5350 (Professional Accounting Research)** will utilize professional memos. Expectations are that students will score 80% or more on the assignment. It is expected that 100% of students will meet or exceed expectations.

#### **Outcome 1 - Method 2 - Result**

**In ACC 5350 (Professional Accounting Research)**, 39 graduate students were assigned a complex research case (a modified Deloitte Trueblood competition case) designed to develop professional memo skills, research skills, and analysis skills over topics outside the scope of their textbook or previous financial accounting courses. 100% of the students scored 80% or better on the research assignment. This was similar to prior semesters.

#### **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 Excel 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 in this outcome. The above should state ACC 5366 (Entity Taxation) not ACC 5316 (Advanced Accounting). However, the department is working toward IT assignments in all graduate courses.

**In ACC 5366 (Entity Taxation)**, thirty-nine (39) graduate students in two sections were required to utilize the RIA Checkpoint database to research a tax issue requiring that the student locate Internal Revenue Code sections, Treasury Regulations, and Tax Court and appellate judicial decisions relevant to an analysis of the tax implications of a novel factual scenario for which there is no definitive answer. The assignment was designed to require several search formats, including table of contents and index, natural language, citation and citator searches. Students were expected to locate one IRC section, one Treasury Regulation, and at least two of three relevant judicial decisions. One of the cases was recently decided, the objective being that use of a citator search would be required or highly effective. Thirty-three (33) students or 85%, met or exceeded expectations. Six (6) students or 15% did not meet expectations.

#### **Outcome 2 - Method 2**

**ACC 5350 (Professional Accounting Research)** will use research cases requiring analysis to assess students' ability to utilize professional databases to find solutions to financial accounting issues. 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**

**In ACC 5350 (Professional Accounting Research)**, 39 graduate students were assessed on two research cases requiring students to use a combination of several different professional databases. The students learned to navigate the systems and then use their new skills to access codifications, analyze all relevant information, and interpret the case findings. The instructor found that 100% of the students met or exceeded the 80% skill level expectation by demonstrating their newly developed research skills. The two main financial accounting databases used during the semester were FASB.org and Checkpoint: Accounting & Auditing.

#### **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.

### Outcome 3 - Method 1

**ACC 5366 (Business Entity Taxation)** will require students to provide a written solution to a professional case to assess students' knowledge of research skills needed for practice in the area of tax. It is expected students will achieve an 80 or better on the case write-up. It is expected that 100% of students will meet or exceed expectations.

### Outcome 3 - Method 1 - Result

In **ACC 5366 (Business Entity Taxation)**, thirty-nine (39) graduate students in two sections were required to research the tax implications of a novel fact pattern, and to communicate the results in a written memorandum setting forth the relevant facts, issues, analysis and conclusions, including supporting authorities. The memoranda were evaluated on the following criteria: issue identification, citation to relevant authorities; and analysis and application of authorities to the facts. Thirty (30) students or 77% met or exceeded expectations. Nine (9) students or 23% failed to meet expectations. Those students who failed to meet expectations exhibited deficiencies in issue identification and analysis.

### Outcome 3 - Method 2

Research memos written by students in **ACC 5350 (Professional Accounting Research)** will be used as a method of assessing students' ability to conduct financial accounting research. It is expected that students will receive 80% or higher on the memo assignment. It is expected that 100% of students will meet or exceed expectations.

### Outcome 3 - Method 2 - Result

In **ACC 5350 (Professional Accounting Research)**, 39 graduate students were assigned a complex research case (a modified Deloitte Trueblood competition case) designed to develop professional memo skills, research skills, and analysis skills over topics outside the scope of their textbook or previous financial accounting courses. 100% of the students met/exceeded the goal of scoring 80% or better. This is similar to prior year's results.

### 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

In **ACC 5350 (Professional Accounting Research)**, 39 graduate students were assigned four written assignments during the semester in order to assess their written skills and to work on student improvement. 100% of the students met/exceeded the goal of 100%. This was in-line with prior semesters.

In **ACC 5366 (Business Entity Taxation)**, thirty-nine (39) graduate students in two sections were required to research the tax implications of a novel factual pattern, and to communicate the results in a written memorandum setting forth the relevant facts, issues, analysis and conclusions, including supporting authorities. For purposes of this outcome, the memorandum was evaluated for form, organization, clarity and grammar; as opposed to substantive analysis and conclusion. Seventy four percent (74 %) or 29 of 39 students met expectations; twenty six percent (26 %) or 10 students did not meet expectations. Those students who did not meet expectations performed poorly in organizational skills, diction and grammar.

In **ACC 5389 (Corporate Governance and Ethics)**, students were required to read a case and to prepare a briefing document (*aka*, executive summary) that involved a CPA firm's decision about (a) their own practice and (b) the apparent unethical actions of a CPA at another firm. An important aspect of the assignment was to identify areas of concern and to make recommendations about how such problems could be avoided in their own practice. One hundred percent of students in four sections of ACC 5389 (42 total in fall 2018 and spring 2019 combined) met expectations of 80% or above in accordance with established rubrics for written assignments.

### Outcome 4 - Method 2

**ACC 5389 (Corporate Governance and Ethics)** will assess oral communication skills. It is expected that students will achieve an 80% or better on the oral communications assignments. An established 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

In ACC 5389 (Corporate Governance and Ethics), students were required to make two oral presentations. The first was a team presentation requiring analysis of an ethical dilemma with identification of stakeholders, evaluation of feasible courses of action, selection of a course of action, and justification (based on ethical frameworks) that supported the chosen action. The second oral presentation was done individually. One hundred percent of students in four sections of ACC 5389 (42 total in fall 2018 and spring 2019 combined) met expectations of 80% or above in accordance with established rubrics for oral communications assignments.

#### 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 written assignments to assess students' ability to use ethical reasoning in an audit environment. An established rubric will be used for grading. 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. It is expected that 100% of students will meet or exceed expectations.

#### Outcome 5 - Method 1 - Result

In ACC 5389 (Corporate Governance and Ethics), students were required read a case and to develop a briefing document (*aka*, executive summary) that involved a CPA firm's decision about (a) their own practice and (b) the apparent unethical actions of a CPA at another firm. An important aspect of the assignment was to identify areas of concern and to make recommendations about how such problems could be avoided in their own practice. Completion of the assignment required identification of stakeholders, evaluation of feasible courses of action, selection of a course of action, and justification (based on ethical frameworks) that supported the chosen action. One hundred percent of students in four sections (42 total in fall 2018 and spring 2019 combined) met expectations to earn at least 80% in accordance with established rubrics for an oral and a written assignment related to ethical reasoning.

#### Outcome 5 - Method 2

ACC 5357 (Regulation and Professionalism) will use an assignment to assess students' ability to use ethical reasoning in a tax environment. 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

In ACC 5357 (Regulation and Professionalism), thirty eight (38) graduate students in two sections were assigned the task of preparing a written memorandum addressing an ethical issue in tax practice. The assignment implicated concepts and principles found in Circular 230, the AICPA Statements of Standards on Tax Services, and the AICPA Code of Professional Responsibility. The assignment was evaluated on issue identification, identification of core principles and authorities, and analysis. Thirty (30) students or 79% met or exceeded expectations.

#### 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 using retention and graduation data collected by the university. The expectation is that the department will demonstrate a growing percentage of students seeking a MACy degree graduating in 14-18 months, and a decreasing percentage of students dropping from the program over time.

#### Outcome 6 - Method 1 - Result

Information is not available for AY19. Based on information provided for academic years through AY18, the program continues to consistently retain and graduate approximately 85-90% of students who enter the MACy program with 100% of the students enrolling in 2017 or 2018 still in the program. For the last three years the program has consistently graduated 65-68 students. This is an increase over the prior three years where the number of graduates was between 43-58.

#### Outcome 6 - Method 2

Student success will be measured by using Department Exit Surveys to determine the percentage of graduating Macy Students' reporting securing a full-time job prior to graduation. Expectations are that the percentage of students securing a full time job prior to graduation will be 100%.

#### Outcome 6 - Method 2 - Result

In AY19, 88% of students reported having a full time time job four weeks prior to graduation. This is a lower percentage than reported in prior

years. Last academic year 94% of students reported having a full time job prior to graduation. The difference could, in part, be driven by the lower number of students responding to the survey in AY19. Enrollment in the program has dropped significantly in the last two years. In AY19 only 18 students completed the Exit Survey compared to 41 in the prior year. Two students out of the eighteen reporting in AY19 did not indicated they had a full time job. Three students in the prior year reported not having a job prior to graduation, therefore, it is difficult to determine whether this indicates students have been less successful in securing jobs compared to prior years.

<b>Outcome 7</b>	
<b>Goal:</b>	4. Provide the necessary services, resources, and infrastructure to support the university's strategic direction.
<b>Initiative:</b>	4.11 Provide programs and services that support and enhance the health and wellness of the university community.

The academic program will promote and realize gender, racial, and ethnic 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 reflect that of the university.

**Outcome 7 - Method 1 - Result**

Approximately 50% of MAcy students are male. The overall university average for graduate students is 65% female, so the MAcy program more closely achieves a 50/50 make-up of male to female students. However, the MAcy program has more females enrolled than other graduate programs in the McCoy College of Business.

**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**

Graduate programs for the university, as a whole, are more diverse than the MAcy program. Approximately 51.7% of the graduate students in the university are white, non-Hispanic where 59.6% of MAcy students are white, non-Hispanic. In part, the disparity between the university's graduate student diversity and the MAcy program's is driven by international student enrollment. For the university as a whole, there is a greater percentage of international graduate students (8%) compared to the MAcy program (< 2%). We do not recruit international students into the MAcy program because of the difficulty of international students' securing internships and full-time jobs in accounting. The percentage of Hispanic MAcy students (25%) is close to that of graduate students enrolled in the university (26.8%). One department 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 AY17, 35.9% of BBAs majoring in Accounting were Hispanic while 21% of MAcy students were Hispanic. In AY18, 35.8% of BBAs Major Accounting were Hispanic while 25% of MAcy students were Hispanic. Overall the percentage of Hispanic students in the MAcy program has increased over prior academic years (10% in AY15 to 25% in AY18), while the number of white, non-Hispanic students has decreased (64.8% in 2015 to 59.6% in 2018). While it appears we are making significant improvement on this goal, we are still well short of our target and will continue our efforts in increasing diversity in the MAcy program.

<b>Approval History</b>	
<b>Approval History Event</b>	<b>Approver</b>
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)