



Program Assessment Report (PAR)

Accountancy (ACC) Masters Degree

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ACADEMIC YEAR COVERED BY THIS REPORT: 2021-2022

I. PROGRAM LEARNING OUTCOMES

Learning Goal 1.1 - Graduates will be able to make effective oral presentations.
Learning Goal 1.2 - Graduates will be able to write effectively. Learning Goal 2.1 - Graduates will be able to identify relevant auditing standards in unstructured cases. Learning Goal 3.1 - Graduates will be able to identify the appropriate professional guidance to resolve ethical issues in an assigned case. Learning Goal 3.2 - Graduates will be able to identify the ethical issues in an unstructured attestation problem. Learning Goal 4.1 - Graduates will be able to work effectively on a teams.

II. PROCEDURES USED FOR ASSESSMENT

A. Direct Assessment

Learning Goal 1.1 - Students will make an in-class oral presentation in ACC 7480 and be evaluated using a presentation scorecard developed by both the Dept. of Accountancy faculty and the Accounting Advisory Board (professionals who are stakeholders in the Department and advise the Department). Learning Goal 1.2 - Students will submit a written assignment in ACC 7440 which will be assessed using a writing scorecard developed by both the Dept. of Accountancy faculty and the Accounting Advisory Board. Learning Goal 2.1 - In ACC 7440 students will be presented with an auditing case and are expected to correctly identify the relevant auditing standard in the case. Learning Goal 3.1 - In the Ethics and Corporate Governance course (ACC 7480) students will be assigned a case and will be expected to identify at least 70 percent of the relevant ethical issues in the case. Learning Goal 3.2 - In the Attestation course (ACC 7440) students will be assigned an auditing case and will be expected to identify at least 70 percent of the relevant ethical issues in the case. Learning Goal 4.1 - In the Ethics and Corporate Governance course (ACC 7480) students will work on a team assignment. The faculty member teaching the course assesses the final products presented by each individual team.

B. Scoring of Student Work

Learning Goal 1.1 - A rubric will be used which was jointly created by the Dept. of Accountancy faculty and members of the Accounting Advisory Board. Scoring will be by the faculty member teaching the class. Learning Goal 1.2 - A rubric will be used which was jointly created by the Dept. of Accountancy faculty and members of the Accounting Advisory Board. Scoring will be by an accountancy faculty member other than the faculty member teaching the course. Learning Goal 2.1 - A rubric will be created by the faculty member for the ACC 7440 course for the auditing case to be used by the subjects. The same faculty member will score it. Learning Goal 3.1 - A rubric will be created by the faculty member teaching the ACC 7480 course for the case assigned to the students. The same faculty member will score it. Learning Goal 3.2 - A rubric will be created by the faculty member teaching the ACC 7440 course for the auditing case assigned to the students. The same faculty member will score it. Learning Goal 4.1 - The faculty member teaching ACC 7480 used a rubric to assess the team's final product.

C. Indirect Assessment

No indirect assessment was performed.

III. ASSESSMENT RESULTS/INFORMATION:

Learning Goal 1.1 - Learning goal not assessed in 2021-22 Learning Goal 1.2 - Learning goal not assessed in 2021-22 Learning Goal 2.1 - Assessment score was 100% in 2021-22 (11 students assessed) Learning Goal 3.1 - Assessment score was 70% in 2021-22 (10 students were assessed) Learning Goal 3.2 - Assessment score was 100% in 2021-22 (11 students were assessed) Learning Goal 4.1 - Assessment score was 100% in 2021-22 (10 students were assessed)

Learning Goal 1.1 - During 2021-22 this learning goal was not assessed. Learning Goal 1.2 - During 2021-22 this learning goal was not assessed. Learning Goal 2.1 - All 11 students in ACC 7440 were assessed. All were able to identify the relevant auditing standard in the assigned audit case. Learning Goal 3.1 - All 10 students in ACC 7480 were assessed. 70% met expectations of identifying the targeted ethical issues in the assigned case, but this was below the overall target of 75% of those being assessed meeting a satisfactory performance level. Learning Goal 3.2 - All 11 students in ACC 7440 were assessed. All were able to identify the targeted ethical issues in an auditing case. Learning Goal 4.1 - All 10 students in ACC 7480 were assessed. All students scored or exceeded the

targeted team performance expectation for the long-term team assignment.

[Analysis]

IV. ACTIONS TO IMPROVE STUDENT LEARNING

In ACC 7440 a new case will be added to provide further opportunities to research authoritative guidance and make sound ethical judgments. Adding a new case will directly address Learning Goals 2.1 and 3.2. In ACC 7480 there will be increased discussion on the AICPA code of ethics. A case was developed containing multiple questionable acts with several gray areas. The new case also reduces the ability of new students to discuss the case with previous students. This addresses Learning Goal 3.1 In addition the approach to team composition and project details changed in ACC 7480. Previously all teams were of equal size, but that will no longer be adhered to. Teams are allowed to pick any company for an overview. Previously, the student teams had to select a company from a pre-selected list. By not having a pre-selected list, the teams now have to do more research at the beginning which necessitates an immediate division of work among team members relating to Learning Goal 4.1. Lastly, the assessment process will be enriched. Students in each team will assess the performance of their fellow team members using a rubric developed by the faculty member teaching the course.

V. SUPPORTING DOCUMENTS

Additional documentation, when provided, is stored in the internal Academic Program Assessment of Student Learning SharePoint site.