



## Program Assessment Report (PAR)

### Accountancy (ACC) Masters Degree

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**ACADEMIC YEAR COVERED BY THIS REPORT:** 2020-2021

### 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 team.

### 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 long-term 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 2020-21 Learning Goal 1.2 - Learning goal not assessed in 2020-21 Learning Goal 2.1 - Assessment score was 100% in 2020-21 (11 students assessed) Learning Goal 3.1 - Assessment score was 44.44% in 2020-21 (9 students assessed) Learning Goal 3.2 - Assessment score was 100% in 2020-21 (11 students assessed) Learning Goal 4.1 - Assessment score was 100% in 2020-21 (9 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 9 students in ACC 7480 were assessed. 44.44% 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 9 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**

For Learning Goal 2.1 the plan is to continue to provide guidance regarding identification of relevant auditing standards in case analysis. For Learning Goal 3.1 instructions to students may have been vague. Students did not know they could identify more than one ethical violation. The case assignment was changed. Part I of the AICPA Code of Professional Conduct is relevant in the new case which is a change from Part 2 of the Code from the previous case. For Learning Goal 3.2 no changes are planned. For Learning Goal 4 Teams will be compelled to utilize voice-embedded powerpoint technology in the presentation even if the class is face-to-face in the future. Rather than be limited to a set number of companies to choose from and provided with an overview of the companies, student teams will be able to select any company without an overview. This will force teams to do research from scratch and divide efforts from the beginning.

#### **V. SUPPORTING DOCUMENTS**

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