

Texas State University

Outcomes Report

General Information

Academic Year:	2014-2015
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

Results for 2014/15 were compared to prior years with the following conclusions:

- Outcome 1. **Applying Accounting Knowledge to New and Unfamiliar Circumstances-** Based on a comparison of the results from prior years student performance was lower on the first measure for this outcome. Assessment questions covered and entirely new content area and dealt with material that students would not have been exposed to in prior accounting courses (KPMG Professional Judgement Framework). Students may have found assessment questions more challenging than in previous years. Results on the second measure of outcome 1 were similar to prior years with students exceeding expectations. Overall, there is no discernible improvement. We need to work on addressing students' ability in this area by creating more opportunities to develop these skills.
- Outcome 2. **Analytical and Critical Thinking-** Students again scored lower on the first outcome measure relative to prior years, but excelled on the second outcome measure. Since the same courses are used in method 1 for both outcomes 1 and 2 and the same courses for method 2 for both 1 and 2 outcome assessments, results could be driven by level of course assessed. The courses used in the outcome measure are taken early in the program. The courses used to assess the second outcome measure are taken later in the program. The faculty continues to be concerned about students' ability to exhibit critical thinking skills, however there is evidence of improvement of these skills as students progress through the program.
- Outcome 3. **Demonstrate the Ability to Use Information Technology (IT) and be able to Apply IT in Analysis and Communication-**Students continue to excel in the outcome and results are similar to prior years with only slight improvement.
- Outcome 4. **Acquire Appropriate Research Skills Needed for Practice.** Students also seem to be acquiring appropriate skills for practice and are exceeding expectations on all measures of this learning outcome. There is **evidence of improvement** on this outcome measure.
- Outcome 5. **Demonstrate Appropriate Written and Oral Communications Skills.** -Although recruiters continually emphasis the need to improve communications skills, our MACy students are exceeding expectations on this outcome. One change that has been made in a number of courses is to require 3-5 smaller paper assignments rather than one large paper at the end of the semester. This allows for feedback throughout the semester and a number of chances for students to improve upon their writing skills. Most outcome assessment is accomplished using the last written assignment in courses. This could explain the high student scores on this outcome. Students are demonstrating improvement on this outcome.
- Outcome 6. **Exhibit an Appreciation for the Impact of Culture, Diversity and Global Issues in Accounting.** Scores were significantly below those in prior years only on one method of assessment for this outcome. It could be that too much emphasis was placed on learning the AICPA code of conduct. This represents a considerable amount of detailed material. If our expectation is for students to master this material, then we should allocate more class time to its coverage. Overall, although not showing significant improvement, students continue to exceed expectations on most measures of this outcome.
- Outcome 7. **Demonstrate Reflective Thinking.** MACy students continue to exceed expectations with respect to reflective thinking demonstrating improvement over prior years. It is probably time to consider increasing the expectations of students on this outcome.

In summary, MACy students appear to be meeting with learning goal expectations with some areas showing slight improvement. There are several areas where we have not reached sustained and consistent improvement. Recommendations for addressing those areas are discussed in the **Action Plan** below.

Action Plan

Assessment continues to be refined in all MACy accounting courses with action plans resulting based on specific outcome results. In instances where students are not meeting or barely meeting with expectations, additional time and resource have been allocated to the development of certain skills or mastery of explicit content. In areas where students are consistently meeting or exceeding expectations, either more rigorous assignments or grading has been implemented. In a few instances expectations with respect to an outcome have been raised. The graduate faculty continues to discuss curriculum updates and changes informed by recruiters and members of the Accounting Advisory Board. During the

November 2014 meeting of the Accounting Advisory Board, the following recommendations were made with respect to learning goals:

MAcy—Auditing (General)

- Communication – Specifically more interpersonal (get out from behind the computer)
- Critical thinking/professional skepticism/fraud awareness
- Understanding internal control design and operation, including IT
- Data analytics/continuous auditing
- An understanding of electronic audit evidence

MAcy—Tax

- Basic accounting skills
- Additional skills-- Tax research, research memo, tax entries, tax return preparation, client correspondence and communication
- Software proficiency—Reuters Checkpoint, Quicken, TurboTax, H&R, Lacerte, ProSystem-CCH, Paperless tax workflow, Excel
- Knowledge content -- Business Entities, Trusts, Individual, International
- General business knowledge and ability to solve problems and develop business strategies

Topics **not well represented** in the MAcy curriculum:

Data analytics/continuous auditing, An understanding of electronic audit evidence, Software proficiency—Reuters Checkpoint, Quicken, TurboTax, H&R, Lacerte, ProSystem-CCH, Paperless tax workflow, Excel, Trust, General business knowledge and ability to solve problems and develop business strategies

Proposal: Consider incorporating some of the specific topics suggested by Board members into the curriculum. Once sufficient tax faculty are hired we should consider offering more tax electives that incorporate the suggestions made for the MAcy tax curriculum.

The action plan for each outcome is provided for each course in detail below.

Outcome 1

Category: Student Learning Outcome

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. Students will be able to 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.

<i>Course</i>	<i>Target(% of students and desired score)</i>
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

Course	Fall Meets or Exceeds	Spring Meets or Exceeds
5320	62%	78%
5366	83%	NA
5371	69%	39%

Results

ACC 5320. As the previous instructor did in the prior academic year, the KPMG Professional Judgement Framework material was incorporated into course content and used for assessment of new and unfamiliar situations.

ACC 5366. The heightened level of difficulty for exam questions was maintained and there was an increased emphasis on reading assignments. Expectation goals were being met so this course was not assessed in the spring.

ACC 5371. For the fall semester the second course exam was conducted on November 17, 2014. Two open-answer questions were used to assess. Both questions involved applying database concepts. The first question asked students to design a set of relational tables in 3rd normal form that would store employee skill data. The second required students to draw a REA diagram for a firm and to develop a set of relational tables based on that diagram. Supplemental (but optional) hands-on projects were provided on Tracs and/or in class. Unfortunately, it does not appear that many students took advantage of these additional resources. Further, the instructor was ill during a number of the classes when these materials were discussed, and may not have been able to express the content as effectively as she would have liked.

Action Plan

ACC 5320. Fewer students Met or Exceeded expectations compared to the spring semester (76%vs68%). This could be due to using fewer questions, or due to using different questions. The previous instructor suggested breaking up the entire KPMG Framework to be covered over several class periods rather than squeezing it into one class. I agree.

ACC 5366. Administer assessment similar to prior fall for entire year.

ACC 5371. Supplement in-class conceptual design with hands- on projects to reinforce abstract concepts. Performance was particularly poor on the flowchart question. Course coverage of flowcharting and diagramming will be expanded in the future. In the spring semester, performance was particularly poor on the flowchart question. Course coverage of flowcharting and diagramming will be expanded in the future.

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

Course	Fall Meets or Exceeds	Spring Meets or Exceeds
5315	100%	100%
5350	75%	80%
5372	93%	96%

Results

ACC 5315. Students were required to engage in an oral discussion on each of their written (disclosure) assignments. The company choices were expanded this semester from the Fortune 100 companies to the Fortune 1000 which gave the students the opportunity to compare/contrast and learn about a much broader range of companies. Students received a more critical amount of feedback on written skills and as a result I believe the papers improved throughout the semester; oral presentations were very strong. An additional component added to each assignment was classroom discussion about "boiler plate" disclosures - by industry and/or CPA firms. In the spring semester students were required to engage in an oral discussion on each of their written (disclosure) assignments. The company choices were expanded (for the second semester in a row). As planned for this semester, students selected 3 firms of their choice from the Fortune 1000 which gave the students the opportunity to compare/contrast and learn about a broad range of companies. Of the 3 firms, two were from the same industry and two were from the same CPA firm. Comparisons between the three firms were required, discussed, and their final reports were written. Some of the information they obtained came from 10-Ks and some for company websites.

ACC 5350. As the course was transformed to a hybrid course this semester, daily discussion and interaction online helped students that tend to hesitate asking questions outside of class. Further, online interaction and discussion helped to clear questions before students headed too far down the wrong path. In the spring semester, formal/required discussions were limited, however an unrequired problem solver discussion board was made available for clarifications of student questions. Students were made aware that they need to check in on the discussions throughout the week as many questions are discussed about the cases online between class meetings. This did help students to become aware of issues throughout their work on the case papers between meetings.

ACC 5372. Implemented a IRS corporate tax form number for a corporate tax issue as part of the research assignment. Linking a IRS form number to the specific corporate tax issue allowed the class to achieve the goal.

Action Plan

ACC 5315. I intend to add a third firm (for each student) to the mix. Two of these firms must be from the same industry, and two of these must use the same CPA firm. Comparisons between the three firms will be required, discussed, and written reports graded. Students have been using just the 10-K in most cases, so in the future I will require some component that also requires them to look at the financial information the companies are posting to their websites (possibly as an additional written/oral assignment).

ACC 5350. Overall, 78% of students met or exceeded the goal and 22% were below. The goal of 80% was not met. Some students did not appear to understand some of the facts of the case (e.g., market capitalization and an implied control premium). Rather than research and figure it out, they just disregarded the information. Next semester, continue the daily online discussion and interactions. Make sure students are aware that they need to check in on the discussions throughout the week as many questions are discussed about the cases online between class meetings. While most students did check in on a regular basis, some did not.

ACC 5372. Implement a specific IRS election required to be made by a taxpayer as part of the research assignment.

Outcome 2

Category: Student Learning Outcome

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. Students will demonstrate the ability to 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.

<i>Course</i>	<i>Target(% of students and desired score)</i>
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

Course	Fall Meets or Exceeds	Spring Meets or Exceeds
5315	75%	100%
5320	33%	29%
5366	56%	NA
5371	82%	67%

ACC 5315. Additional mandatory homework problems from text were added and additional Gleim CPA exam like questions were assigned. All of the more difficult problems were worked in class. All of these items were subject to exam testing. Though the assignment load seemed heavy to the students, (not me) I believe this effort assisted in improving their skills. The amount of mandatory homework problems from text and additional Gleim CPA exam like questions remained the same as prior semester. The complexity of the questions remained the same. However, an analysis of the missed questions indicates that the majority of topics missed dealt with the first two chapters covered. Possibly I did not re-enforce these topics effectively at the end of the semester (which would make a difference as all of these assessment questions appear for the first time on the final exam); maybe the cancelled days of school at the first of the semester distrusted proper coverage.

ACC 5320. These results are below those for last academic year, but are similar to the results from prior years when MC questions were used. It may be that students understand the correct answer, but have difficulty with MC questions. Both the fall and spring assessment using MC to assess analytical & Critical Thinking indicated that MACy students are not meeting with this expectation. Given the results in other courses and compared to results in the prior semester, current results may indicate that the test questions used for assessment were more difficult than in prior semesters.

ACC 5366. Level of difficulty of questions was increased. Students did not meet expectations.

ACC 5371. The instructor continued to emphasize in-class discussion and hands-on application. Unfortunately, the student performance declined during spring semester. Students may not have applied themselves as diligently to studying for the exams due to a change in the course point structure when additional technology exercises were added to the class.

Action Plan

ACC 5315. An extensive amount of Gleim and Becker questions were added to student assignments and testing. This effort will not happen over the course of a single semester, but will be ongoing. While there were many IFRS and SEC issues discussed during class and tested, additional exam questions related to these topics need to be added. Gleim and Becker questions continue to be a part of their assignments and testing, however, each topic stands alone and does not build on the prior material. The timing of several chapters will be moved around for the fall semester (such as moving the pension chapter which is probably the most difficult to later in the semester. Hopefully, students will be more focused as the semester progresses.

ACC 5320. I would recommend returning to the use of a simulation for evaluation and continue to do this over an extended period of time. I believe this a truer measure of analytical and critical thinking. I suggest that either we revert to measures used in prior years or that if we use multiple choice questions to assess this attribute, or we need to spend more time giving students practice taking MC exams that require critical thinking.

ACC 5366. Maintain level of difficulty of questions and emphasize more problem solving drills in class.

ACC 5371. Continue to emphasize development of analytical and critical thinking skills through in-class discussion and hands-on application of concepts. Devote additional time to flowcharts and diagrams; consider restructuring the points allocated to the exams and technology exercises.

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

Course	Fall Meets or Exceeds	Spring Meets or Exceeds
5350	80%	82%
5372	100%	87%
5389	91%	100%

Results

ACC 5350. This semester students were required to critique other students' memos throughout the semester as well as discuss each topic within a small group in an online discussion forum. This helped increase students critical thinking skills by requiring that they look at and are prepared to discuss the situation and authoritative literature from multiple perspectives. Students were required to serve as a discussant on a case presentation for the first time this semester. While the online discussions from last semester were similar and both led to increased critical thinking skills and improvement in the cases, with the course being hybrid an in class discussion is available and preferred. This helped increase students critical thinking skills by requiring that they look at and are prepared to discuss the situation and authoritative literature from multiple perspectives.

ACC 5372. The research assignment required a distinct reasoning & analysis section of the research documentation. This was graded separately from the overall assignment to allow the class to achieve the goal.

ACC 5389. This project was new to assessing analytical and critical thinking. It was more challenging for the students and should be continued in the future.

Action Plan

ACC 5350. Overall, 83% of students met or exceeded the goal and 17% were below. The goal of 85% was not met, however this was an improvement from the 60-70% range from last year. Next semester, students will continue to be required to critique and discuss peer memos in the beginning of the semester, as it led to increased critical thinking skills and improvement in the cases as the semester progressed. Overall, 82% of students met or exceeded the goal and 18% were below. The goal of 85% was not met, however this was an improvement from the 60-70% range from last year. The improvement is consistent with that shown in the fall semester, and much better than last year. Next semester, continue to have students serve as a discussant for each case presentation.

ACC 5372. Require the reasoning & analysis section of the research assignment documentation to include the authoritative value of judicial authority discussed. Based on the high number of students exceeding expectations continue to stress the authoritative value of the different court cases in judicial authority.

ACC 5389. Continue to use project and refine.

Outcome 3

Category: Student Learning Outcome

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 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 used to assess student performance on the assignments.

Outcome 3 - Method 1 - Result

Course	Fall Meets or Exceeds	Spring Meets or Exceeds
5371	89%	94%

Results

Access exercises were integrated into the course for the first time in spring semester, and additional Excel exercises were also added to the course materials. Students were successfully able to complete the projects, and some students informally commented that they had learned a lot from the technology exercises.

Action Plan

Explore broadening project topics beyond use of Excel. Consider including ERP exercises and/or and XBRL case.

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

Course	Fall Meets or Exceeds	Spring Meets or Exceeds
5350	90%	86%

Results

This semester, students were given additional assignments similar to the research simulations in the FAR section of the CPA exam throughout the semester. Also, students were given access to Gleim online CPA review and had research simulations available online. Overall, the additional graded assignments helped students a lot. Many students did not take advantage of the research simulations, probably because they were not graded, however it was beneficial to those students that did take advantage of it. In the spring semester, students were given additional assignments similar to the research simulations in the FAR section of the CPA exam throughout the semester. Additional research assignments

were given this semester at the beginning of the semester to allow students to become familiar with the databases before beginning the cases for the semester.

Action Plan

Overall, 87% of students met or exceeded expectations, compared to 80% last semester. The goal was met. Next semester, continue to give additional assignments similar to the research simulations in the financial part of the CPA exam throughout the semester and encourage more students to take advantage of the Gleim research simulations online. Overall, 86% of students met or exceeded expectations, similar to last semester and an improvement from last year. The goal was met. Next semester, continue to give additional assignments similar to the research simulations in the financial part of the CPA exam. Also, give additional assignments at the beginning of the semester to familiarize students with the databases before assigning in depth cases in which the databases will be used. Provide students with links to online tutorials on the research databases that will be used.

Outcome 4

Category: Student Learning Outcome

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 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

Course	Fall Meets or Exceeds	Spring Meets or Exceeds
5315	NA	100%
5320	NA	NA
5366	NA	NA
5389	100%	100%

Results

ACC 5315. Not assessed in fall. Students chose their own team topic (and after receiving approval from me) for their team project. My expectations were higher this semester and the amount of research they needed to complete was increased. Again, they enjoy the team FOCUS - IFRS/Global Issue project and it shows in their work.

ACC 5320. Not assessed.

ACC 5366. Not assessed.

ACC 5389. Project appears to be helping students meet with expectations.

Action Plan

ACC 5315. I will force the students to seek information for a wider variety of sources - in an effort to increase their research and teamwork skills.

ACC 5320. Plan to assess next academic year.

ACC 5366. Plan to assess next academic year.

ACC 5389. Continue to use project.

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

Course	Fall Meets or Exceeds	Spring Meets or Exceeds
5350	85%	86%
5372	93%	91%

Results

ACC 5350. As the course's main focus is on research needed for practice, the goal was increased this year to 85% of students meeting the

expectation goals for research. As the course's main focus is on research needed for practice, the goal was increased this year (fall semester) to 85% of students meeting the expectation goals for research. Additional research assignments were given this semester at the beginning of the semester to allow students to become familiar with the databases before beginning the cases for the semester.

ACC 5372. The research & documentation was related to a more difficult corporate tax issue focusing on a technical issue that required more documentation. The focus on a more difficult tax technical issue allowed the class to achieve the goal.

Action Plan

ACC 5350. Overall, 87% of students met or exceeded expectations. Last semester 93% of students met or exceeded expectations. As the course's main focus is on research needed for practice, it appears the increased goal for the % of students to meet the expectation goals for research is reasonable. Continue with the 85% goal for next year. In the spring, 86% of students met or exceeded expectations. As the course's main focus is on research needed for practice, it appears the increased goal of 85% of students to meet the expectation goals for research is reasonable. Continue with the 85% goal for next year. Next semester, continue to give additional assignments similar to the research simulations in the financial part of the CPA exam throughout the semester.

ACC 5372. Prior to the assignment of a more difficult tax technical issue to research & document, focus on distinction between citing technical authority & documenting in plain language the meaning of the technical cite.

Outcome 5

Category: Student Learning Outcome

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 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

Course	Fall Meets or Exceeds	Spring Meets or Exceeds
5315	100%	100%
5320	95%	98%
5366	NA	
5389	NA	

Results

ACC 5315. Each semester brings a group of new students and it is a back to the "starting point" for written communication quality. Feedback is consistent and the result is an increased improvement as the semester progresses. An additional major team oral presentation was added this semester. Students completed four major written assignments (which each student presented orally to their classmates) and two extensive "Focus" TEAM presentations this semester. The teams of 3-4 students did excellent jobs - as usual, they were very competitive and creative.

ACC 5320. A new instructor taught 5320 this semester. I used different cases than the prior instructor. Few students exceeded expectations than the prior fall, but that could be due to using a different case or that my grading of written work might be harsher than the prior instructor.

ACC 5366. Not assessed

ACC 5389. Not assessed.

Action Plan

ACC 5315. Students tell me that they really enjoy these assignments. This is obvious to me as they do excellent work and are very competitive.

ACC 5320. I agree with the prior instructor and believe that more helpful feedback could be provided by and English GA. I would recommend using one next time.

ACC 5366. Not assessed

ACC 5389. Not assessed.

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

	Fall	Spring
Course	Meets or Exceeds	Meets or Exceeds
5389	90%	100%

Results

Students benefit from the debates in having to listen, reason and communicate in real time.

Action Plan

Students would like cases directly related to accounting and more practice.

Outcome 6

Category: Student Learning Outcome

Accounting students will understand the importance of culture and diversity. Students 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

	Fall	Spring
Course	Meets or Exceeds	Meets or Exceeds
5315	100%	100%

Results

The classes were larger than typical so I expanded the IFRS assignment (a major team oral presentation) to also allow Global prospective - such as the UK's difficulties in converging with IFRS. Teams presented outstanding PP on their topic which were posted on a common TRACS for the learning benefit of both sections. The students were very competitive and went "over-the-top" in their coverage of complex issues. Teams presented outstanding PP on their topic (of their choice, but pre-approved by me). The students were very competitive and went "over-the-top" in their coverage of complex issues. The class was very small this semester, so the students did not get exposed to as wide a variety of topics as in the fall semester, however, I believe this group of students did an excellent job. I had a much higher number of international students in this semester's class which possible greatly added to the diversification/uniqueness of chosen topics and shared information. As planned, I presented several of last semesters' FOCUS projects to this semester's students (and then posted on TRACS) so that they could benefit from this knowledge.

Action Plan

Students enjoyed working on this assignment. They did excellent work. I will increase the required number of different sources for this assignment - making it even more challenging. And I intend to add some of their presentations to next semester's required reading material (testable). The team sizes averaged about 4 students for a 25 member class. This worked very well time wise as it takes about 2.5 hours to present 6 topics. With a smaller class, I will probably keep the team size the same as these were too complex of research projects for just two students to handle effectively within the allotted time frame of completion. I intend to post to TRACS and/or present in class several of this semester's presentations for the benefit of the upcoming students. I plan to add a third FOCUS project next semester which relates to Multicultural content. I will use this summer to develop this idea more fully, but considering issues presented in academic papers which address accounting standard and/or accounting decision making differences related to (international) cultural issues (I have already located a few).

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

Results

In the fall of 2014 ten students took the exit exam (three were exempt because each had passed at least one part of the CPA exam). 85% scored 75% or better on the selected questions. One student retok the exam, but did not meet with the expectation. In the spring 25 students took the exit exam (2 passed at least one part of the CPA exam). Seventy-nine percent scored 75% or better on the selected questions. The drop in students meeting expectations on this measure may be due to a different faculty member selecting questions.

Action Plan

The action plan is to re-evaluate the assessment tool. Feedback will be provided to instructors teaching courses in areas test questions covered.

Additional action plans executed in appropriate course may result.

Outcome 7

Category: Student Learning Outcome

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 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 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

Course	Fall Meets or Exceeds	Spring Meets or Exceeds
5320	27%	26%
5389	100%	95%

Results

ACC 5320. This is a much lower percentage of students meeting or exceeding expectations (71% SP 14). It could be that too much emphasis was placed on learning the AICPA code of conduct. This is a lot of detailed material. If our expectation is for students to master this material, then we should allocate more class time to its coverage.

ACC 5389. Continued implementation, as the project is working

Action Plan

As did the prior instructor, I believed that I focused my MC questions too much on the relatively unimportant minutia of the chapter covering the AICPA Code of Professional Conduct. I did devote more class time to its coverage, but one class period may not be enough. More relevant MC questions covering the more important topics should be used in the future.

ACC 5389. Develop more GVV skits

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

Results

In the fall of 2014 ten students took the exit exam (three were exempt because each had passed at least one part of the CPA exam). 45% scored 75% or better on the selected questions. One student retook the exam, but did not meet with the expectation. In the spring 25 students took the exit exam (2 passed at least one part of the CPA exam). Seventy-nine percent scored 53% or better on the selected questions. The drop in students meeting expectations may be due to the heavier focus on AICPA Code of Conduct rules. These tend to be extensive and highly technical. Faculty should re-evaluate how much emphasis the program would like to place on this material and then adjust content coverage in classes accordingly.

Action Plan

The action plan is to re-evaluate the assessment questions. Feedback will be provided to instructors teaching courses in areas test questions are covered. Additional action plans executed in appropriate course may result.

Outcome 8

Category: Student Learning Outcome

Accounting Students will show reflective thinking. Students will demonstrate the ability to assess their personal values and goals.

Outcome 8 - Method 1

ACC 5389 (Corporate Governance and Ethics) will use a project to assess students' abilities to think reflectively. It is expected that 90% of students will score 80% or better.

Outcome 8 - Method 1 - Result

Course	Fall Meets or Exceeds	Spring Meets or Exceeds
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Results

The Giving Voice to Values Project assessed the students' critical thinking, reflective thinking, ethical reasoning and communication skills. This project appears to be working well, so we will continue implementing it in the future.

Action Plan

We plan to develop more Giving Voice to Values skits.

Outcome 8 - Method 2

ACC 5389 (Corporate Governance and Ethics) will use daily papers for students to reflect on values and goals. It is expected that 90% of the students will score 80% or better on these papers.

Outcome 8 - Method 2 - Result

	Fall	Spring
Course	Meets or Exceeds	Meets or Exceeds
5389	100%	95%

Results

The ELI Project assessed the students' critical thinking, reflective thinking, ethical reasoning and communication skills. Students are demonstrating the ability to reflectively think on values and goals above expectations.

Action Plan

We will continued implementation of the project, as it is working.

Outcome 9

Category: Support Service Outcome

The academic program will promote and realize gains in student success.

Outcome 9 - Method 1

Student retention success will be measured by observing one year retention rates of students enrolled in the academic program from their first to second year. Data will be obtained from the university's certified enrollment records at the end of the fall semester. Rates of retention success will be expected to be at or above the university average for this level of program.

Outcome 9 - Method 1 - Result

The number of entering student enrolled in the academic program who returned the second year provided the data to assess retention. In this program, 19 of the 21 students entering in fall of 2013 returned for their second year in fall of 2014 for a one year retention rate of 90.5%, below the university master's level average of 91.7% and not meeting the expected target. The 2014-2015 retention rate did exceed the 2013-2014 retention rate of 81.0% showing an improvement.

Outcome 9 - Method 2

Student graduation success will be measured by observing the number of graduates from the academic program in during the fall, spring, and summer semesters and comparing the number of graduates to the number of students enrolled in the program. Data will be obtained from the university's certified enrollment records for the fall, spring, and summer semesters. The number of graduates is expected to be at or above the university rate of graduation for this level of program.

Outcome 9 - Method 2 - Result

The number of students graduating from the degree program during the 2014-2015 fall, spring, and summer semesters along with the total number of students enrolled in the program provided the data to assess student graduation success. In this program, 43 of the 91 students enrolled in the program graduated in the fall, spring, and summer semesters for a graduation percentage of 47.3%, exceeding the university Masters average of 37.5% and meeting the expected target. The percentage of graduates in 2014-2015 fell below the 55.7% of graduates in 2013-2014 showing a decline.

Outcome 10

Category: Support Service Outcome

The academic program will promote and realize diversity among its student population.

Outcome 10 - 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 be balanced (50/50).

Outcome 10 - Method 1 - Result

The number male versus female student enrolled in the academic program during the 2014 fall semester provided the gender data. In this program, 59 of the 91 students or 64.8% were female while 37 of the students or 40.7% were male providing an imbalanced gender distribution and not meeting the expected target. The percentage of female and male student in 2013-2014 was 53.2% and 46.8% respectively; thus, the male-female ratio has become less balanced in 2014-2015.

Outcome 10 - 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 in the population of the state of Texas.

Outcome 10 - Method 2 - Result

The number students of various ethnic backgrounds enrolled in the academic program during the 2014-2015 fall semester provided the data to assess ethnic and racial diversity. In this program, 4 of the 91 students or 4.4% (compared to 2.5% in 2013-2014) were African-American; 10 of the 91 students or 11.0% (compared to 12.7% in 2013-2014) were Hispanic; 58 of the 91 students or 63.7% (compared to 67.1% in 2013-2014) were White, non-Hispanic; 12 of the 91 students or 13.2% (compared to 12.7% in 2013-2014) were of other minority or unknown backgrounds; 7 of the 91 students or 7.7% (compared to 5.1% in 2013-2014) were of non-resident International students. During 2014-2015, the state of Texas population consisted of 9.8% African American, 31.9% Hispanic, 39.0% White, non-Hispanic, 11.9% other minority or unknown background, and 8.3% were of non-resident International students. Thus, the data for this program indicate students represent a racial and ethnic diversity distribution unlike that of other Texas Emerging Research Universities, also indicating that the program is not meeting the expected target. Compared to 2013-2014, the student population in 2014-2015 appears to represent a more diverse background.

Approval History

Approval History Event

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

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