

# Texas State University

## Outcomes Report

### General Information

<b>Academic Year:</b>	2015-2016
<b>College:</b>	Business
<b>Department:</b>	Accounting
<b>Program:</b>	Accounting (BBAMACY/MACY)
<b>Program Code:</b>	52.03
<b>Outcome Type:</b>	Student Learning (GR)
<b>Degree:</b>	Masters
<b>Coordinator/Contact:</b>	Dr. Ann L. Watkins, Chair
<b>Status:</b>	Results Approvals Complete

### 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 2015/16 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 improved in some methods of measuring this outcome. The KPMG Professional Judgement Framework was introduced in ACC 5320 several semesters earlier. Students have shown improvement on the outcome measures used in the ACC 5320.
- **Outcome 4. Acquire Appropriate Research Skills Needed for Practice.** There is evidence of improvement on this outcome bases on the methods used to measure student performance. Students seem to be acquiring appropriate skills for practice and are exceeding expectations on all methods used to measure student performance on this learning outcome.
- **Outcome 5. Demonstrate Appropriate Written and Oral Communications Skills.** 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 their writing skills. Additionally, ACC 5375, Business Information Consulting, has begun using actual projects created in partnership with large regional and international companies headquartered in San Marcos. Performance of students' oral and written communication skills have improved with the introduction of these projects.
- **Outcome 8. Demonstrate Reflective Thinking.** MACy students continue to exceed expectations with respect to reflective thinking, demonstrating improvement over prior years. It is time to consider increasing the expectations of students on this outcome.

### Action Plan

MACy students appear to be meeting with learning goal expectations and showing improvement in at least half of the learning goals. There are several areas where improvement has not been consistent and sustained. Recommendations for addressing those areas are discussed in specific action plans for each outcome provided, in detail, for each course below.

### Outcome 1

Accounting students will demonstrate applying accounting knowledge in new and unfamiliar circumstances in different accounting areas such as financial accounting, cost, accounting information systems, taxation, and audit. 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

#### Results:

<b>Course</b>	<b>Fall</b>	<b>Spring</b>
<b>5320</b>	<b>Meets or Exceeds</b>	<b>Meets or Exceeds</b>
	93%	71%

5366  
5371

%82  
Class not offered

88

**ACC 5320.** This assessment was previously based on 10 MC questions, but my plan from last semester was to increase the difficulty of this assessment. So this semester I began using the Laramie Wire case instead, which really pushed the students out of their comfort zone. This resulted in an excellent class discussion, and I received positive feedback from the students.

**ACC 5366.** During the spring semester students participated in solving problems in class - lecture was used to aid understanding of the problems. The approach resulted in improvement.

**Action Plan:**

**ACC 5320.** While it was good to get students out of their comfort zones using this assignment, I think completing a similar (but shorter) in-class activity prior to completing this outside of class assignment will help students to have a better understanding of what direction to take with this project. I will incorporate this next semester.

**ACC 5366.** The instructor will continue to emphasize problem solving and class participation in exercises. Lecture will be utilized as a supplement to solving exercises. In addition, and as preparation for the course, a framework for analyzing tax problems will be presented during the first class day of the semester.

**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**

**Results:**

<b>Course</b>	<b>Fall Meets or Exceeds</b>	<b>Spring Meets or Exceeds</b>
<b>5315</b>	100%	100%
<b>5350</b>	87%	86%

**ACC 5315.** As this was the first time for this course to be presented in an 8 week format, as previously planned, no new changes were implemented. The complexity of the material and speed of delivery did not seem to hinder the students' comprehension - possibly as the two mini-semester sessions were each smaller than the fall semester and therefore more time was allowed for oral discussion of each assignment.

**ACC 5350.** This semester an example case was worked through during class earlier in the semester with unknown terms and information so that it can be pointed out to the students earlier not to ignore information they do not understand. The case subject matter was revised from the previous semester to begin integrating topics that are not covered in Intermediate I or II. This will help as the course transitions to integrate the topics from the current Topics course as that course is removed from the curriculum.

**Action Plan:**

**ACC 5315.** Fall 2016 will be the last time this course will be offered. Other than minor changes to some of the required components of the disclosure papers (so that this semester is not tempted to duplicate a prior semesters' assignment), the major changes will center around their choice of companies to review.

**ACC 5350.** Overall, 86% of students met or exceeded the goal and 14% were below, which is very similar to last semester's 88%, and an improvement from the previous year's 78-79%. The goal of 85% was met. Next semester, continue to work through an example case during class early in the semester with unknown terms and information so that it can be pointed out to the students earlier not to ignore information they do not understand. The case subject matter was revised from the previous semester to begin integrating topics that are not covered in Intermediate I or II. This will help as the course transitions to integrate the topics from the current Topics course as that course is removed from the curriculum. Next semester, continue to integrate topics that are currently covered in the Topics course to begin full implementation Fall 2017.

ACC 5371 will no longer be a required core course.

**Outcome 2**

Accounting students will use advanced analytical and critical thinking skills at a level expected of a master's student to evaluate information, solve problems, and make sound decisions in the different areas of accounting, including financial, cost, accounting information systems, taxation, accounting ethics, professional research and audit and controls. 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.

Course	Target(% of students and desired score)
ACC 5315 (Topics in Financial Accounting)	70% will score 75% or better
ACC 5320 (Auditing)	80% will score 80% or better
ACC 5366 (Business Entities Taxation)	75% will score 75% or better
ACC 5371 (Accounting Information Systems)	80% will score 85% or better

#### Outcome 2 - Method 1 - Result

##### Result:

Course	Fall Meets or Exceeds	Spring Meets or Exceeds
5315	68%	82%
5320	62%	94%
5366	67	76

**ACC 5315.** Several chapters were moved around in the fall semester, which seemed to make a difference in how well the students comprehended the material. The questions related to pensions and derivatives still give them difficulty. The complexity of the questions remained the same. In the spring semester, course material presentations were moved around in anticipation of the smaller classes and faster paced 8-week semester. Students improved over-all from the much larger fall section, even though the pace was accelerated.

**ACC 5320.** Consistent with my plan from last semester, I used more class time this semester to give students hands on practice with similar difficult simulation type activities. This definitely seemed to improve student's comprehension of the material, as evidenced by their much higher scores.

**ACC 5366.** During the spring semester students were required to participate in solving problems in class - lecture was used to aid understanding of the problems. The approach resulted in improvement.

##### Action Plan:

**ACC 5315.** This course will be taught for the last time in fall 2016. I will give the material which caused the most difficulty to the 8-week semester students greater emphasis in the long semester. The material presentation order will remain the same as this proved beneficial to the students.

**ACC 5320.** In addition to providing much more in-class practice, I also reduced the difficulty of the simulation activities somewhat. Given the high scores this semester, I can probably make these more difficult again to push students a bit harder.

**ACC 5366.** The instructor will continue to emphasize classroom problem solving by students. Lecture will be utilized as a supplement to problem solving exercises. In addition, during the first class, a framework for identifying issues and solving tax problems will be presented.

#### 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

##### Results:

Course	Fall Meets or Exceeds	Spring Meets or Exceeds
5350	81	83%
5389	85	71%

**5350.** This semester, students were required to serve as a discussant on a case presentation for the second semester. While the online discussions from last year 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 5389.** This was the second semester this particular project was assigned. Result are similar to previous results.

##### Action Plan:

**ACC 5350.** Overall, 83% of students met or exceeded the goal and 17% were below. The goal of 80% was met, and shows a consistent improvement (last two semesters at 81% and 79%) from the 60-70% range from previous years. Next semester, continue to have students serve as a discussant for each case presentation.

**ACC 5389.** Assign more cases. Classes for this course were particularly large. In the future, it would be helpful if classes were small enough to assigned more cases. The more students are exposed to these types of assignments the better their skills will become.

Beginning in fall 2016 changes to the MAcy program will become effective. Students will be required to take ACC 5350 as a research course. ACC 5372 is not a common course.

#### Outcome 3

Accounting students will apply information technology skills in decision making at a level expected of a master's student for practice and research. 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 be used to assess student performance on the assignments.

**Outcome 3 - Method 1 - Result**

Course	Meets or Exceeds
5371	93%

**Results:**

Students were once again able to complete the Excel and Access projects, although some students found them challenging. As outlined in the Spring 2015 assessment, an XBRL case was added to the fall 2015 syllabus. This XBRL assignment required students to create and validate an instance document for an income statement. Because of the newness of the project, the XBRL assignment was not formally assessed this semester.

**Action Plan:**

Expand the XBRL case assignment in future semesters, and consider integrating a data visualization project to give the students hands-on experience with currently-available software.

**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	Meets or Exceeds
5350	86%

**Results:**

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. Links with links to online tutorials on the research databases that will be used were provided to students early in the semester and appears to have aided the learning of the databases and provided a resource students found valuable.

**Action Plan:**

Overall, 86% of students met or exceeded expectations, similar to the last two semesters and an improvement from previous years. 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**

**Results:**

Course	Fall Meets or Exceeds	Spring Meets or Exceeds
5315	100%	100%
5320	80%	91%
5366	84%	82%

**ACC 5315.** Examples of prior semester presentations were shared with the students in order to establish expectation levels for quality work. Despite the short time frame within which the students worked (8 weeks) they did an excellent job - exceeding my expectations as I did not decrease any of the workload. I believe that the FOCUS - IFRS/Global Issue project was they best (and favorite).

**ACC 5320.** Consistent with my prior plans, I spent more time in class this semester walking through the actual standards, to improve student's familiarity with the research process. This seemed to help, as the percentage of students meeting expectations increased.

**ACC 5366.** An issue requiring more analysis and supporting authorities was assigned. The assignment was more challenging than that of the prior semester.

**Action Plan:**

**ACC 5315.** Presentations requirements or expectations will not be altered next semester as the fall semester will be the last time this course is offered. New and different IRFS/GLOBAL topics (from those previously presented by prior students) will be required.

**ACC 5320.** This particular project seems to work really well, so I plan to continue using it. Given the high percentage of students meeting expectations, and given the increased time in class practicing these skills, I can probably be a bit more rigorous in my grading next semester.

**ACC 5366.** The instructors will incorporate issues that require different types of authorities and deeper analysis of authorities.

**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**

**Results:**

<b>Course</b>	<b>Fall Meets or Exceeds</b>	<b>Spring Meets or Exceeds</b>
<b>5350</b>	87%	86%

**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. This semester additional assignments similar to the research simulations in the financial part of the CPA exam were given throughout the semester. As 86% met the goal this semester (and 88% last semester) the new goal appears more appropriate for the research class.

**Action Plan:**

**ACC 5350.** Overall, 86% of students met or exceeded expectations, similar to last semester's 88%. 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.

**Outcome 5**

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**

<b>Course</b>	<b>% Students Meets or Exceeds Expectations</b>
5315	100%
5320	91%
<b>5366</b>	<b>76%</b>

**Results:**

**ACC 5315.** Due to the size of the class, it was not practical to add an additional presentation component this semester. As in the past, feedback is consistent and the result is an increased improvement as the semester progresses. Students completed four major written assignments (as a team) 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.** In keeping with my plans from last time I taught the course, I used the department English grader to provide detailed writing feedback. The grader ended up not being very good, however, so I provided the feedback myself instead. The rigor of the assignment and grading appears to be appropriate, with the percentage of students meeting expectations being just slightly above the goal.

**ACC 5366.** The instructor provided actual tax memoranda to students as examples and incorporated issues that required more analysis and authorities. While the results did not improve, the requirements of the assignment were more challenging.

**Action Plan:**

**ACC 5315.** This course will not be taught again after fall 2016. For the fall, students will be required to select companies not reviewed in recent semesters and will have additional instructor directed questions to address in each paper.

**ACC 5320.** A quality 3rd party grader could greatly improve the efficiency here, and could help students to receive more detailed feedback. The department/college is committed to improving the quality of the English grader, so I plan to try and incorporate this again next semester.

**ACC 5366.** The instructor intends to continue implementation of the prior action plan.

**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**

Course	% Students Meets or Exceeds Expectations
5389	81%

**Results:**

**5389.** The debates continue to challenge students. Since the debates take place only once during the semester it is difficult to measure improvement. However, student do appear to gain more confidence throughout the semester and their ability to support a particular position and clearly articulate their position seems to improve over the semester compared to initial open discussions in class.

**Action Plan:**

Consider having more than one debate during the semester.

**Outcome 6**

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**

**Results:**

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

**ACC 5315.** Though time allotted for preparation remained the same, the time allotted for final presentations was expended this semester as the class sizes were smaller. One of the sections benefited from a guest speaker (partner from EY) who addressed IFRS issues prior to the student presentations. These students in turn considered some of her comments in their presentations - which added to their understanding and awareness of IRFS vs US GAAP implementation/convergence issues. Several of last semesters' FOCUS projects were presented during class to this semester's students (and then posted on TRACS) so that they could benefit from this knowledge.

**Action Plan:**

**ACC 5315.** Having the guest speaker from EY turned out to be a great "plus" for the students' understanding of this issue and greatly increased student interaction in the course. I intend to ask the same partner to return in the fall.

**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 2015 Eighteen students took the exit exam 81% scored 75% or better on the selected questions. There were no retakes of the Exit Exam in the fall.

##### Action Plan:

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

#### Outcome 7

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	Meets or Exceeds Expectations
5320	92%
5389	85%

##### Results:

**ACC 5320.** This semester, much of the minutia of the AICPA Code of Professional Conduct was not covered in detail. Instead more "real world" application type material was discussed. Students seemed to appreciate this shift, and performed well in this area.

**ACC 5389.** The instructor who normally teaches this course went on sick leave just prior to the start of the semester. Adjunct faculty was hired a week before classes began. The same assignment in spring could not be administered. While the assignment was similar it was not exactly the same. This could account for some differences in student performance.

##### Action Plan:

**ACC 5320.** Although students seemed to appreciate not being tested on a lot of the minutia in this chapter, the truth is that the CPA exam still does test on this material. So a balance needs to be struck between the more relevant application material, and still covering enough of the detailed material that will be tested on the CPA exam.

**ACC 5389.** In fall 2016 a new instructor will be teaching this course. New assignments will be used to assess this learning goal. Care will need to be taken when initially interpreting results compared to prior semesters.

#### 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 2015 eighteen students took the Exit Exam. 43% scored 75% 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

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	Meets or Exceeds Expectations
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**Results:**

**ACC 5389.** The instructor who normally teaches this course went on sick leave just prior to the start of the semester. Adjunct faculty was hired a week before classes began. The same assignment in spring could not be administered. While the assignment was similar it was not exactly the same. This could account for some differences in student performance.

**Action Plan:**

**ACC 5389.** In fall 2016 a new instructor will be teaching this course. New assignments will be used to assess this learning goal. Care will need to be taken when initially interpreting results compared to prior semesters.

**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****Results:**

**Course**  
**5389**

**Fall**  
**Meets or Exceeds Expectations**  
85%

**ACC 5389.** The instructor who normally teaches this course went on sick leave just prior to the start of the fall semester. Adjunct faculty was hired a week before classes began. The same assignment in spring could not be administered. While the assignment was similar it was not exactly the same. This could account for some differences in student performance.

**Action Plan**

**ACC 5389.** In fall 2016 a new instructor will be teaching this course. New assignments will be used to assess this learning goal. Care will need to be taken when initially interpreting results compared to prior semesters.

**Outcome 9**

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 students enrolled in the academic program who returned the second year provided the data to assess retention. In this program, 19 of the 21 entering students in fall of 2014 returned for their second year in fall of 2015 for a one year retention rate of 90.5%, exceeding the university average of 77.8% and meeting the expected target. The 2015-2016 retention rate was equal to the 90.5% retention rate in 2014-2015 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 2015-2016 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 master's average of 37.5% and meeting the expected target. The percentage of graduates in 2015-2016 exceeded the 41.0% of graduates in 2014-2015 showing an improvement.

**Outcome 10**

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 2015 fall semester provided the gender data. In this program, 60 of the 108 students or 55.6% were female while 48 of the students or 44.4% were male providing a nearly balanced gender distribution and meeting the expected target. The percentage of female and male student in 2014-2015 was 64.8% and 35.2% respectively; thus, the male-female ratio has become more balanced in 2015-2016.

**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 2015-2016 fall semester provided the data to assess ethnic and racial diversity. In this program, 8 of the 108 students or 7.4% (compared to 4.4% in 2014-2015) were African-American; 11 of the 108 students or 10.2% (compared to 11.0% in 2014-2015) were Hispanic; 70 of the 108 students or 64.8% (compared to 63.7% in 2014-2015) were White, non-Hispanic; 12 of the 108 students or 11.1% (compared to 13.2% in 2014-2015) were of other minority or unknown backgrounds; 6 of the 108 students or 5.6% (compared to 7.7% in 2014-2015) were of non-resident International students. During 2015-2016, other Emerging Research Universities in the state of Texas had populations consisting of 9.9% African American, 31.4% Hispanic, 35.7% White, non-Hispanic, 13.3% other minority or unknown background, and 9.7% 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 2014-2015, the student population in 2015-2016 appears to represent a more diverse background.

**Approval History****Approval History Event**

Outcomes Approved Level 1  
 Outcomes Approved Level 2  
 Results Approved Level 1  
 Results Approved Level 2

**Approver**

Ann Watkins (alw120)  
 Denise Smart (ds37)  
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