

Texas State University

Outcomes Report

General Information

Academic Year:	2020-2021
College:	Business
Department:	Accounting
Program:	Accounting (BBAMACY/MACY)
Program Code:	52.03
Outcome Type:	Student Learning (GR)
Degree:	Masters
Coordinator/Contact:	Kasey Martin
Status:	Result Approvals In Progress

Mission Statement

The mission of the MACy program is to facilitate students' preparation for and passage of the CPA exam as well as preparation for successful careers in the accounting profession. The MACy program emphasizes oral and written communication and technical and research skills needed for a career in public or private accounting.

Evidence of Improvement

Improvement was identified on **Outcome 3: Accounting students will acquire appropriate research skills needed for practice. Students will demonstrate the ability to use professional research skills, analyze the application to a problem, and communicate authoritative sources, findings, and conclusions.**

Method 1: ACC 5366 (Business Entity Taxation) required students to provide a written solution to a professional case to assess students' knowledge of research skills needed for practice in the area of tax. While the results in Spring 2020 were below previous semester's results, it was because the instructor raised the bar for evaluating criteria such as identifying issues, providing solutions for the issues, identifying important alternatives, citing relevant tax authorities, analyzing and applying tax authorities to the facts, and providing a persuasive recommendation. There was also likely a negative effect of moving online suddenly during the spring semester due to the pandemic. The percentage of students achieving the goal of 85% increased from 31% to 75% from Spring 2020 to Fall 2020. The instructor believes that the action plan, such as exposure to various tax subjects, providing exemplars of memoranda, and emphasizing common deficiencies, resulted in student improvement. The instructor will continue providing students with more exposure to various tax subjects before having them complete a research assignment, exemplars of memoranda, and emphasizing common deficiencies and how to enhance them in future semesters.

Method 2: Research memos written by students in ACC 5350 (Professional Accounting Research) were used as a method of assessing students' ability to conduct financial accounting research. For the Spring 2020 semester, 25 students were assigned the task of researching a complex technical accounting issue and providing recommendations in written memos. Students must summarize the background information of the case, describe potential alternative treatments for both U.S. GAAP and IFRS, and ultimately make a recommendation for both U.S. GAAP and IFRS using skills developed early in the course and assessed via a comprehensive quiz. Students were graded on the technical merits of their analyses as well as their writing quality. 100% of students met/exceeded the goal of achieving 80% or higher. Consistent with the previous years' action plan, the instructor gave more instruction on the specific types of potential classifications that students should research, which improved the quality and completeness of the memos. Scores for the assessed case declined somewhat in the fall compared to the spring. The instructor placed more emphasis on various components of the rubric (e.g., providing examples from practice of the accounting treatment in question; using proper grammar and punctuation) and therefore graded certain components more rigorously. Moving forward, the instructor will continue to use new cases in a variety of current accounting issues, including issues discussed in other courses (ACC 5316). When cases from prior semesters are used, the instructor will give students general instructions beforehand on the types of pitfalls they may encounter as they conduct their research. The instructor will also emphasize the importance of academic integrity and the consequences of cheating. The instructor will also spend time in class discussing good and bad examples of student memos to help prevent common mistakes by students.

Improvement was also identified on **Outcome 4: Accounting students will conceptualize a complex issue into a coherent, persuasive written or oral statement. Students will develop well-written reports, memos, and projects that explain findings, organize ideas into a coherent train of thought, and justify a conclusion or recommendation. Students will make effective oral presentations that explain findings, organize ideas into a coherent train of thought, and justify a conclusion or recommendation.**

Method 1: Written assignments will be used in ACC 5350 (Professional Accounting Research), ACC 5366 (Business Entity Taxation), and ACC 5389 (Corporate Governance and Ethics) to evaluate students' written communication skills.

In ACC 5366 (Business Entity Taxation) 13 graduate students were assigned the written assignment during the semester for assessing their written skills. Nine (9) of the Thirteen (13) students or 70% met or exceeded expectations. Four (4) students or 30% failed to meet expectations. Those students who failed to meet expectations exhibited deficiencies in using the appropriate tone to communicate with the client, controlling the mechanics of standard English (e.g., punctuation, spelling, grammatical constructions), avoiding unnecessary ambiguity, and identifying the issues and communicates them coherently. The results in Spring 2020 are below the previous semester's results. Because the employers indicate that students' written skills are important factors in their work, the instructor raised the bar for evaluating criteria for written skills such as the writer's skills and traits for the audience, context, purpose, content selection and development, organization and organizational devices, and mechanics. The percentage of students achieving the goal 80% increased from 70% to 95% from Spring 2020 to Fall 2020. The instructor believes that the action plans, such as emphasizing common mistakes and how to avoid them, result in student improvement. The instructor will continue emphasizing common mistakes and how to avoid them in future semesters, which should result in student improvement. The

instructor also plans to emphasize how written communication skills are important for students' professional careers. In ACC 5389 (Corporate Governance and Ethics), for the written assignment, 100% of students in one section of ACC 5389 (21 total in fall 2019) met expectations of 80% or above in accordance with the established MACy rubrics for written assignments. During spring 2020, there were two sections of this course: mini-mester #1 was before spring break and mini-mester #2 was after spring break. Because the mini-mester after spring break was conducted remotely and entirely via synchronous Zoom meetings, it is important to evaluate the results for these two groups separately. During mini-mester #1 (before spring break), 100% of the students (16 total) met expectations of 80% or above. During mini-mester #2 (after spring break), only 85% of the students (20 total) met expectations. The three students (comprising the 15%) who did not meet expectations were polled and asked about their performance. Generally, they indicated they were not careful when reading the instructions for the assignment. For fall 2020, the metric was raised to 100% of students meeting 85% or higher. All but one of the 32 students attained or exceeded that mark, but that is 97% of the students. Results for the fall 2020 semester are similar to those for the previous academic year when comparing the written project (a briefing document) used for assessment. However, the instructor believes the more meaningful comparison is intra-semester with a review of improvement each student made with written assignments. There was overall improvement, particularly in the areas of mechanics, formatting, and documentation. A relatively simple written assignment (not used for assessment) was given earlier in the semester and some students did not utilize proper headings and other requirements for a professional appearance. These issues were discussed with the class and the longer assignment (due later in the semester and used for assessment) reflected improvement and achievement of the goal of 100% meeting expectations in fall 2019 and the first mini-mester in spring 2020. The stated goal of 100% would have been met in fall 2020 if the one student had placed a higher priority on academics (as they described to the instructor). Similar improvements occurred intra-semester in fall 2020 (as done in fall 2019). The instructor believes this is due, at least in part, to continued use of last year/semester's action plan. Additionally, for both mini-mesters in spring 2020 and fall 2020, a sample briefing document was provided to students and that seemed to be beneficial for correct preparation of their work. The focus areas for fall 2019 and spring and fall 2020 were mechanics, formatting, documentation, and developing content. The plan was for the instructor to prepare a list of common errors and problems to avoid. Additionally, a sample briefing document was provided. For the upcoming year, these aids will continue to be made available to students and will be emphasized at the beginning of the semester and prior to written assignments.

Method 2: ACC 5389 (Corporate Governance and Ethics) will assess oral communication skills. For the oral assignment, 100% of students in ACC 5389 (21 total in fall 2019 and 36 total in spring 2020) met expectations of 80% or above in accordance with established MACy rubrics for oral communications assignments. For fall 2020, the metric was increased to 100% of the students meeting 85% or higher and only 94% of the students achieved that level. This is 2 out of 32 students (in one section) who did not meet the 85%. One of these two students self-reported to the instructor that they prioritized their job over academics this semester. The second of the two students seemed to overlook one required component of the oral assignment. Results for the fall 2019 and spring 2020 semesters are similar to those for the previous academic year. This year's individual assignment (used for assessment) was similar to that for spring 2019 and required each student to give a presentation and to lead the class discussion. The assignment was modified (from spring 2019) to require the students to perform research and identify specific parts of codes of conduct (TSBPA, AICPA or SEC) that the CPA or accountant likely had violated. (In spring 2019, they had only reported on and evaluated disciplinary actions that had occurred.) An additional oral assignment during fall 2019 and spring 2020 was for students to participate in an oral presentation by a team (not formally used for assessment). The students' work for both their individual and team oral communication assignments was exceptional. It should be noted that during mini-mester #2 (after spring break), students were required to prepare a video of their presentations and make those available to other class members prior to the presentation day. Other class members then provided a question/comment about the presentation that was to be addressed during the presentation. This methodology made for a very engaged class and the presenters truly "brought their A game." The improvement noted is due, at least in part, to last year/semester's action plan as described below (which will continue to be used during AY 2020-21). It is believed that some of the good results in spring 2020 were due, in part, to the students following detailed instructions provided by the instructor prior to their presentations as well as multiple demonstrations by the instructor. Also, students who were known (from the instructor's previous courses) to have performed well with oral presentations were scheduled early during the semester to serve as role models. These approaches will continue to be utilized in future semesters. The work done by the two students that did not meet expectations in fall 2020 are believed to be anomalies.

Action Plan

While continuous improvement will be sought in all areas, faculty will take the following focused actions to achieve improvement on Outcomes 2 and 1 as described below:

Outcome 2: Students will demonstrate the ability to use information technology to analyze accounting issues, form judgments, and communicate decisions in a manner that meets the needs of the changing business environment.

ACC 5366 (Business Entity Taxation) Action Plan: The instructor will continue spending certain time in class to demonstrate the use of the RIA Checkpoint. The instructor also plans to provide an instruction guide on how to use the RIA Checkpoint.

The curriculum committee came to the conclusion that the assessment method (Outcome2, Method 2) should change from the assessment currently used in ACC 5350 (Professional Accounting Research) to an assignment in ACC 5316 (Advanced Accounting). The students will complete a comprehensive consolidation Excel assignment that assesses students' ability to analyze an acquisition and prepare consolidated financial statements. It is expected that students will meet the 85% skill level. 100% of students are expected to meet this skill level.

Additionally, an elective course in Data Analytics in Accounting is being offered for the first time. The curriculum committee plans to analyze the results of the course to determine if a program change will be made to make this course a required course in place of the current prescribed elective. One factor in this decision is faculty resources/availability to staff an additional required course as it would require additional sections of the course be available to students. The potential program change was brought to the Accounting Advisory Board and was extremely well supported.

Outcome 1: MACy students will use advanced analytical and critical thinking skills to apply accounting knowledge in new and unfamiliar circumstances. Students will demonstrate the ability to evaluate information, solve problems, and make justifiable decisions in the different areas of accounting.

In ACC 5316 (Advanced Accounting), the instructor will adjust the length of the exam to help those who would otherwise be pressed for time. The instructor will include more lower stakes examples of the same format as the problems on the exam to give students added practice. The instructor will also require more active participation in class by including a participation component based on student engagement.

In ACC 5366 (Business Entity Taxation), the instructor plans to emphasize problem solving, allocate more time for in-class exercises in groups, and assign after-class quizzes to promote the understanding of lecture materials.

ACC 5350 (Professional Accounting Research), to protect the integrity of the case research process, new cases will continue to be used each semester to reduce the risk of sharing of materials between students and to limit the possibility of students being able to find solutions online. The instructor will also emphasize the importance of academic integrity and the consequences of cheating. The instructor will also spend time in class discussing good and bad examples of student memos to help prevent common mistakes by students.

Outcome 1

MAcy students will use advanced analytical and critical thinking skills to apply accounting knowledge in new and unfamiliar circumstances. Students will demonstrate the ability to evaluate information, solve problems, and make justifiable decisions in the different areas of accounting.

Outcome 1 - Method 1

Test questions common to all sections of **ACC 5316 (Advance Accounting)**, and **ACC 5366 (Corporate Entity Taxation)** will be used for assessment. Expectations are met when students score at least 85%. Expectations are that 100% of students will meet or exceed expectations.

Outcome 1 - Method 1 - Result

Spring and Fall 2020 were disrupted due to COVID-19. In Spring 2020, classes were abruptly moved online mid-semester. In Fall 2020, courses were administered using various delivery methods (many online), and courses remained disrupted throughout the semester. For this reason, the results for spring and fall are not combined, and are not directly comparable to past years. Additionally, the expectation was raised to 85% in fall 2020; it was 80% in spring 2020 and prior years.

ACC 5316 (Advanced Accounting) Results: During the Spring 2020 semester, 13 graduate students were assessed on the final exam to measure their ability to use advanced analytical and critical thinking skills to identify the appropriate accounting treatment for a forecasted foreign currency transaction hedged by a foreign currency derivative. The instructor found that 92% of the students (n=12) met or exceeded the planned goal of scoring 80% or better on the exam question.

ACC 5316 (Advanced Accounting) Results: During the Fall 2020 semester, 62 graduate students were assessed on the final exam to measure their ability to use advanced analytical and critical thinking skills to identify the appropriate accounting treatment for a forecasted foreign currency transaction hedged by a foreign currency derivative. The instructor found that 6.5% of the students (n=4) met or exceeded the planned goal of scoring 80% or better on the exam question.

ACC 5366 (Business Entity Taxation) Results: In the Spring 2020 semester, thirteen (13) graduate students in two sections were administered twenty (20) multiple-choice questions designed to test analytical and critical thinking skills with respect to problems in corporate and partnership taxation. Fifteen of the questions related to the taxation of corporate entities and five questions related to the taxation of pass-through entities. Expectations are that each student will answer 80% of the questions correctly. Due to disruption in spring 2020 from COVID-19, The course was offered a face-to-face instruction before the Spring Break, and online instruction after the Spring Break. For online teaching, the instructor recorded the videos via Mediaflo for each lecture, had weekly Zoom meeting with students to answer their questions for homework, lectures, and research project, and replied students' emails promptly. The instructor found that 92% of the students (12) met or exceeded the planned goal of scoring 80% or better on the exam question. One (1) student or 8% did not meet expectations.

ACC 5366 (Business Entity Taxation) Results: During the Fall 2020 semester, fifty-five (55) graduate students in two sections were administered twenty (20) multiple-choice questions designed to test analytical and critical thinking skills with respect to problems in corporate and partnership taxation. Fifteen of the questions related to the taxation of corporate entities and five questions related to the taxation of pass-through entities. Expectations are that each student will answer 85% of the questions correctly. The courses are structured using the remote instruction due to COVID-19. The instructor found that 75% of the students (41) met or exceeded the planned goal of scoring 85% on the exam questions, and 80% of the students (44) met or exceeded the goal of 80%.

Outcome 1 - Method 2

ACC 5350 (Professional Accounting Research) will utilize cases and professional memos to assess students' ability to apply accounting knowledge in new and unfamiliar circumstances. Expectations are that students will score 85% or more on the assignment. It is expected that 100% of students will meet or exceed expectations.

Outcome 1 - Method 2 - Result

Spring and Fall 2020 were disrupted due to COVID-19. In Spring 2020, classes were abruptly moved online mid-semester. In Fall 2020, courses were administered using various delivery methods (many online), and courses remained disrupted throughout the semester. For this reason, the results for spring and fall are not combined, and are not directly comparable to past years. Additionally, the expectation was raised to 85% in fall 2020; it was 80% in spring 2020 and prior years.

ACC 5350 (Professional Accounting Research) Results: For the Spring 2020 semester, 25 students were assigned the task of individually researching a complex technical accounting issue and providing recommendations in written memos on the appropriate accounting treatment. Students must summarize the background information of the case, describe potential alternative treatment and ultimately make a recommendation.

Students were graded on the technical merits of their analyses as well as their writing (grammar, formatting, etc.). 100% of students met/exceeded the goal.

ACC 5350 (Professional Accounting Research) Results: For the Fall 2020 semester, 36 students were assigned the task of individually researching a complex technical accounting issue and providing recommendations in written memos on the appropriate accounting treatment. Students must summarize the background information of the case, describe potential alternative treatment and ultimately make a recommendation. Students were graded on the technical merits of their analyses as well as their writing (grammar, formatting, etc.). 72% (28%) of students met/exceeded the goal of 80% (85%) or better.

Outcome 2

Students will demonstrate the ability to use information technology to analyze accounting issues, form judgments, and communicate decisions in a manner that meets the needs of the changing business environment.

Outcome 2 - Method 1

ACC 5366 (Business Entity Taxation) will use a project to evaluate students' ability to utilize a professional database to find solutions to tax issues. It is expected that students will meet the 85% skill level. At least 100% of students are expected to meet these expectations.

Outcome 2 - Method 1 - Result

Spring and Fall 2020 were disrupted due to COVID-19. In Spring 2020, classes were abruptly moved online mid-semester. In Fall 2020, courses were administered using various delivery methods (many online), and courses remained disrupted throughout the semester. For this reason, the results for spring and fall are not combined, and are not directly comparable to past years. Additionally, the expectation was raised to 85% in fall 2020; it was 80% in spring 2020 and prior years.

ACC 5366 (Business Entity Taxation) Results: In the Spring 2020 semester, thirteen (13) graduate students in two sections were required to utilize the RIA Checkpoint database to research a tax issue requiring that the student locate Internal Revenue Codes, Revenue Procedures, Revenue Rulings, or Proposed Regulations to analyze a tax scenario. 100% of students met or exceeded expectations.

ACC 5366 (Business Entity Taxation) Results: During the Fall 2020 semester, fifty-five (55) graduate students in two sections were required to utilize the RIA Checkpoint database to research a tax issue requiring that the student locate Internal Revenue Codes, Revenue Procedures, Revenue Rulings, or Proposed Regulations to analyze tax scenarios. 92% (92%) of students (51) met or exceeded expectations 80% (85%).

Outcome 2 - Method 2

ACC 5350 (Professional Accounting Research) will use research cases requiring analysis to assess students' ability to utilize professional databases to find solutions to financial accounting issues. It is expected that students will meet the 85% skill level. At least 100% of students are expected to meet these expectations.

Outcome 2 - Method 2 - Result

Spring and Fall 2020 were disrupted due to COVID-19. In Spring 2020, classes were abruptly moved online mid-semester. In Fall 2020, courses were administered using various delivery methods (many online), and courses remained disrupted throughout the semester. For this reason, the results for spring and fall are not combined, and are not directly comparable to past years. Additionally, the expectation was raised to 85% in fall 2020; it was 80% in spring 2020 and prior years.

ACC 5350 (Professional Accounting Research) Results: For the Spring 2020 semester, 25 students were required to research six complex technical accounting issues using the FASB Codification (for U.S. GAAP) and RIA Checkpoint (for IFRS). In addition, to develop their research skills, students read a short textbook and took an online quiz on the following topics: The FASB Codification: Introduction and Search Strategies, The Research Process, Creating Effective Documentation. 21 of the 25 students scored 80% or above the quiz. The average for the four who did not score 80% was 77%.

ACC 5350 (Professional Accounting Research) Results: For the Fall 2020 semester, 36 students were required to research four complex technical accounting issues using the FASB Codification (for U.S. GAAP) and RIA Checkpoint (for IFRS). In addition, to develop their research skills, students read a short textbook and took an online quiz on the following topics: The FASB Codification: Introduction and Search Strategies, The Research Process, Creating Effective Documentation. 35 of the 36 students scored 80% or above and 85% or above on the quiz.

Outcome 3

Accounting students will acquire appropriate research skills needed for practice. Students will demonstrate the ability to use professional research skills, analyze the application to a problem, and communicate authoritative sources, findings, and conclusions.

Outcome 3 - Method 1

ACC 5366 (Business Entity Taxation) will require students to provide a written solution to a professional case to assess students' knowledge of research skills needed for practice in the area of tax. It is expected students will achieve 85% or higher on the case write-up. It is expected that 100% of students will meet or exceed expectations.

Outcome 3 - Method 1 - Result

Spring and Fall 2020 were disrupted due to COVID-19. In Spring 2020, classes were abruptly moved online mid-semester. In Fall 2020, courses were administered using various delivery methods (many online), and courses remained disrupted throughout the semester. For this reason, the

results for spring and fall are not combined, and are not directly comparable to past years. Additionally, the expectation was raised to 85% in fall 2020; it was 80% in spring 2020 and prior years.

ACC 5366 (Business Entity Taxation) Results: In the Spring 2020 semester, thirteen (13) graduate students in two sections were required to research the tax implications of a case, and to communicate the results in a written memorandum. To assure that students were expanding their knowledge, research issues outside the scope of class materials. Four (4) of the Thirteen (13) students or 31% met or exceeded expectations. Nine (9) students or 69% failed to meet expectations. Those students who failed to meet expectations exhibited deficiencies in identifying issues, providing solutions for the issues, identifying important alternatives, and/or identifying tax authorities.

ACC 5366 (Business Entity Taxation) Results: During the Fall 2020 semester, fifty-five (55) graduate students in two sections were required to research the tax implications of a case, and to communicate the results in a written memorandum. To assure that students were expanding their knowledge, research issues outside the scope of class materials. Forty one (41) of the fifty-five (55) students or 75% met or exceeded expectations 80%, and thirty six (36) of the fifty-five (55) students or 65% met or exceeded expectations 85%. Students who failed to meet expectations exhibited deficiencies in providing solutions for the issues, and/or identifying tax authorities.

Outcome 3 - Method 2

Research memos written by students in **ACC 5350 (Professional Accounting Research)** will be used as a method of assessing students' ability to conduct financial accounting research. It is expected that students will receive 85% or higher on the memo assignment. It is expected that 100% of students will meet or exceed expectations.

Outcome 3 - Method 2 - Result

Spring and Fall 2020 were disrupted due to COVID-19. In Spring 2020, classes were abruptly moved online mid-semester. In Fall 2020, courses were administered using various delivery methods (many online), and courses remained disrupted throughout the semester. For this reason, the results for spring and fall are not combined, and are not directly comparable to past years. Additionally, the expectation was raised to 85% in fall 2020; it was 80% in spring 2020 and prior years.

ACC 5350 (Professional Accounting Research) Results: For the Spring 2020 semester, 25 students were assigned the task of researching a complex technical accounting issue and providing recommendations in written memos. Students must summarize the background information of the case, describe potential alternative treatments for both U.S. GAAP and IFRS, and ultimately make a recommendation for both U.S. GAAP and IFRS using skills developed early in the course and assessed via a comprehensive quiz. Students were graded on the technical merits of their analyses as well as their writing quality. 100% of students met/exceeded the goal of achieving 80% or higher.

ACC 5350 (Professional Accounting Research) Results: For the Fall 2020 semester, 36 students were assigned the task of researching a complex technical accounting issue and providing recommendations in written memos. Students must summarize the background information of the case, describe potential alternative treatments for IFRS and ultimately make a recommendation for IFRS using skills developed early in the course and assessed via a comprehensive quiz. Students were graded on the technical merits of their analyses as well as their writing quality. 72% (28%) of students met/exceeded the goal of achieving 80% (85%) or higher.

Outcome 4

Accounting students will conceptualize a complex issue into a coherent, persuasive written or oral statement. Students will develop well-written reports, memos, and projects that explain findings, organize ideas into a coherent train of thought, and justify a conclusion or recommendation. Students will make effective oral presentations that explain findings, organize ideas into a coherent train of thought, and justify a conclusion or recommendation.

Outcome 4 - Method 1

Written assignments will be used in **ACC 5350 (Professional Accounting Research)**, **ACC 5366 (Business Entity Taxation)**, and **ACC 5389 (Corporate Governance and Ethics)** to evaluate students' written communication skills. It is expected students will achieve 85% or better on the written communication portion of projects. Established rubrics will be used for the assessment. It is expected that 100% of students will meet or exceed expectations.

Outcome 4 - Method 1 - Result

Spring and Fall 2020 were disrupted due to COVID-19. In Spring 2020, classes were abruptly moved online mid-semester. In Fall 2020, courses were administered using various delivery methods (many online), and courses remained disrupted throughout the semester. For this reason, the results for spring and fall are not combined, and are not directly comparable to past years. Additionally, the expectation was raised to 85% in fall 2020; it was 80% in spring 2020 and prior years.

ACC 5350 (Professional Accounting Research) Results: 25 graduate students were assigned three to four written assignments in the form of research memos during the semester in order to assess their written skills and to work on student improvement. Students were assessed on their ability to 1) recognize and state the issues succinctly and coherently and 2) interpret the impact of alternative solutions from a variety of viewpoints and make a persuasive recommendation. 100% of the students met/exceeded the goal for the assessed case.

ACC 5350 (Professional Accounting Research) Results: 36 graduate students were assigned three written assignments in the form of research memos during the semester in order to assess their written skills and to work on student improvement. Students were assessed on their ability to 1) recognize and state the issues succinctly and coherently and 2) interpret the impact of alternative solutions from a variety of viewpoints and make a persuasive recommendation. 72% of the students met/exceeded the goal for the assessed case.

ACC 5366 (Business Entity Taxation) Results: 13 graduate students were assigned the written assignment during the semester for assessing their written skills. Nine (9) of the Thirteen (13) students or 70% met or exceeded expectations. Four (4) students or 30% failed to meet expectations. Those students who failed to meet expectations exhibited deficiencies in using the appropriate tone to communicate with the client, controlling the mechanics of standard English (e.g., punctuation, spelling, grammatical constructions), avoiding unnecessary ambiguity, and identifying the issues and communicates them coherently.

ACC 5366 (Business Entity Taxation) Results: 55 graduate students were assigned the written assignment during the semester for assessing their written skills. Fifty two (52) of the fifty five (55) students or 95% met or exceeded expectations 80%, and Fifty two (52) of the fifty five (55) students or 95% met or exceeded expectations 85%. Three (3) students or 5% failed to meet expectations 80% or 85%. Those students who failed to meet expectations exhibited deficiencies in controlling the mechanics of standard English (e.g., punctuation, spelling, grammatical constructions).

ACC 5389 (Corporate Governance and Ethics) Results: 100% of students in one section of ACC 5389 (21 total in fall 2019) met expectations of 80% or above in accordance with the established MACy rubrics for written assignments. During spring 2020, there were two sections of this course: mini-mester #1 was before spring break and mini-mester #2 was after spring break. Because the mini-mester after spring break was conducted remotely and entirely via Zoom meetings, it is important to evaluate the results for these two groups separately. During mini-mester #1 (before spring break), 100% of the students (16 total) met expectations of 80% or above. During mini-mester #2 (after spring break), only 85% of the students (20 total) met expectations.

ACC 5389 (Corporate Governance and Ethics) Results: For the written assignment, 100% of students in one section of ACC 5389 (21 total in fall 2019) met expectations of 80% or above in accordance with the established MACy rubrics for written assignments. During spring 2020, there were two sections of this course: mini-mester #1 was before spring break and mini-mester #2 was after spring break. Because the mini-mester after spring break was conducted remotely and entirely via synchronous Zoom meetings, it is important to evaluate the results for these two groups separately. During mini-mester #1 (before spring break), 100% of the students (16 total) met expectations of 80% or above. During mini-mester #2 (after spring break), only 85% of the students (20 total) met expectations. The three students (comprising the 15%) who did not meet expectations were polled and asked about their performance. Generally, they indicated they were not careful when reading the instructions for the assignment. For fall 2020, the metric was raised to 100% of students meeting 85% or higher. All but one of the 32 students attained or exceeded that mark, but that is 97% of the students.

Outcome 4 - Method 2

ACC 5389 (Corporate Governance and Ethics) will assess oral communication skills. It is expected that students will achieve an 85% or better on the oral communications assignments. An established rubric will be used to assess oral communication skills. It is expected that 100% of students will meet or exceed expectations.

Outcome 4 - Method 2 - Result

Spring and Fall 2020 were disrupted due to COVID-19. In Spring 2020, classes were abruptly moved online mid-semester. In Fall 2020, courses were administered using various delivery methods (many online), and courses remained disrupted throughout the semester. For this reason, the results for spring and fall are not combined, and are not directly comparable to past years. Additionally, the expectation was raised to 85% in fall 2020; it was 80% in spring 2020 and prior years.

ACC 5389 (Corporate Governance and Ethics) Results: For the oral assignment, 100% of students in ACC 5389 (21 total in fall 2019 and 36 total in spring 2020) met expectations of 80% or above in accordance with established MACy rubrics for oral communications assignments. For fall 2020, the metric was increased to 100% of the students meeting 85% or higher and only 94% of the students achieved that level. This is 2 out of 32 students (in one section) who did not meet the 85%.

Outcome 5

Accounting students will apply ethical reasoning for resolution of ethical dimensions of accounting and reporting in the business world. Students will be able to recognize an ethical dilemma, apply ethical reasoning to resolve it and provide support for the resolution and effects on stakeholders.

Outcome 5 - Method 1

ACC 5389 (Corporate Governance and Ethics) will use one or more assignments to assess students' ability to use ethical reasoning in an accounting environment. An established rubric will be used for grading. It is expected that students will demonstrate the ability to correctly identify, apply ethical reasoning and provide support for the resolution by scoring at least an 85% on the assignment. It is expected that 100% of students will meet or exceed expectations.

Outcome 5 - Method 1 - Result

Spring and Fall 2020 were disrupted due to COVID-19. In Spring 2020, classes were abruptly moved online mid-semester. In Fall 2020, courses were administered using various delivery methods (many online), and courses remained disrupted throughout the semester. For this reason, the results for spring and fall are not combined, and are not directly comparable to past years. Additionally, the expectation was raised to 85% in fall 2020; it was 80% in spring 2020 and prior years.

ACC 5389 (Corporate Governance and Ethics) Results: 100% of students in all sections of ACC 5389 (21 total in fall 2019 and 36 total in spring 2020) met expectations to earn at least 80% in accordance with established rubrics for a written assignment related to ethical reasoning. In fall 2020, the metric was increased to 100% of students achieving 85% or above. Only 97% (i.e., 31 of the 32 students) earned 85% and above.

Outcome 5 - Method 2

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

expected that students will demonstrate the ability to correctly identify, apply ethical reasoning and provide support for the resolution of the problem by scoring at least an 85% on the assignment. An established rubric will be used for grading. It is expected that 100% of students will meet or exceed expectations.

Outcome 5 - Method 2 - Result

Spring and Fall 2020 were disrupted due to COVID-19. In Spring 2020, classes were abruptly moved online mid-semester. In Fall 2020, courses were administered using various delivery methods (many online), and courses remained disrupted throughout the semester. For this reason, the results for spring and fall are not combined, and are not directly comparable to past years. Additionally, the expectation was raised to 85% in fall 2020; it was 80% in spring 2020 and prior years.

ACC 5357 (Regulation and Professionalism) Results: Graduate students were assigned the task of preparing a written memorandum addressing an ethical issue in tax practice. The assignment implicated concepts and principles found in Circular 230, the AICPA Statements of Standards on Tax Services, and the AICPA Code of Professional Responsibility. The assignment was evaluated on issue identification, identification of core principles and authorities, and analysis. In Fall of 2019, twenty-four (24) of twenty-seven students or 89% met or exceeded expectations. In the Spring of 2020, twenty-five of twenty-nine students, or 86% met or exceeded expectations, a slight decrease in performance from Fall 2019. In Fall of 2020, 29 of 32 students met 80%, and 27 of 32 met 85%.

Outcome 6

Goal: 1. Promote the success of all students.

Initiative: 1.3 Increase student retention and graduation rates.

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

Outcome 6 - Method 1

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

Outcome 6 - Method 1 - Result

Data provided by the university allows us to compare graduation and retention rates based on when students initially enroll in a degree program. Program changes were made to the Master's of Accountancy (MACy) program in fall 2016 to facilitate graduation rates and reduce time to graduation. We compared students who were initially enrolled in the MACy program in fall 2015, to those initially enrolled in fall 2017 (one year after program changes were made) and then to students initially enrolled in 2018. Of the students who enrolled in the MACy program in 2015, 23.7% (N 38) graduated in one year, and 2.6% changed graduate programs. One and a half years from initial enrollment 68% of students had graduated from the MACy with 5.3% (2) changing graduate programs. Two years after enrolling in the MACy program, 92.1% (35) had graduated from the MACy, while 7.9% (3) graduated from another graduate program. Twenty-three students initially enrolled in the MACy program in fall 2017. One year after enrollment 13 had graduated (56.5%) while 1 (4.3%) had withdrawn from the university. One and a half years after enrollment, 19 (82.6%) had graduated. Two years after enrollment, 91.3% of the students initially enrolled in 2017 graduated from the MACy program, 4.3% (1) graduated from a different master's program and 1 (4.3%) had withdrawn from the university. Thirty-two students initially enrolled in the MACy program in 2018. One year after enrollment, 59.4% had graduated. One and a half years after initial enrollment, 68.8% had graduated. In two years 90.6% of students entering the program in 2018 had graduated. Two and a half years after initial enrollment, of the 2018 cohort, 93.8% (30) had graduated and only two had left the program.

While two-year graduation rates have held constant with approximately 91 to 93 percent of students starting the program completing it in 2 years or less, more students seem to be finishing the program in one year and in 1.5 years. This indicates that program changes made in 2016 have had a positive affect on graduation rates. More data needs to be collected. The department plans to continue efforts to increase retention and graduation rates through increased efforts to keep students better informed about progression through the program. The department began a MACy orientation program in fall 2018 that is offered twice a year. We will continue to track data to determine if this new program further increases retention and graduation rates.

Outcome 6 - Method 2

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

Outcome 6 - Method 2 - Result

This is the fourth year the Department is reporting exit survey data for assessment purposes. In the first two reporting periods, academic years were compared. Under the current reporting window, calendar years are being compared. During 2017, 93% of graduating MACy students responding to the survey (N 57) reported having a full-time job offer prior to graduating. During 2018, 86% of MACy students responding to the survey (N 29) reported having a full-time job offer. In 2019, 82% of MACy students responding to the survey indicated that they had a full-time job offer prior to graduating. In 2020, 100% of MACy students responding to the Exit Survey indicated they had accepted full time positions prior to graduation. In 2020, the Exit Survey had to be administered online due to the global pandemic. Only Thirteen out of 57 graduates responded to the survey, so we do not consider the results comparable. It is also difficult to find an explanation for the decrease in employment percentages for MACy students in the years prior to 2020. The absolute number of students exiting the MACy program without employment offers remained steady over that three year period (4, 4, and 5 respectively). A related and contributing factor is that in the first three years, the Exit Survey was administered in person when

students sat for the program Exit Exam. Students not taking the Exit Exam are encouraged to complete the survey online. More students are passing at least one part of the CPA exam prior to graduating and, thus, are exempt from the program Exit Exam. It may be that students passing the CPA exam are also students with jobs and they are simply not responding to the Exit Survey. We will continue our efforts to create student recruiting events and to encourage students to take advantage of internship opportunities. We will also continue efforts to ensure we are surveying most if not all our MAcy students upon graduation going forward.

Outcome 7	
Goal:	4. Provide the necessary services, resources, and infrastructure to support the university's strategic direction.
Initiative:	4.9 Provide a diverse and inclusive environment of support to achieve the highest level of performance for all member of the campus community.

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

Outcome 7 - Method 1

Student gender diversity will be measured by reviewing the number and percentage of male and female students enrolled in the academic program during the fall, spring, and summer semesters. Data will be obtained from the university's certified enrollment records at the end of the fall semester. Student gender diversity will be expected to reflect that of the university.

Outcome 7 - Method 1 - Result

The percentage of females seeking a MAcy degree at Texas State has hovered around 50% for the last six years. Starting with fall 2015, the percentage of females seeing a MAcy degree has been, 55% (2015), 49%, 55%, 50%, 51% and 61% (2020). The percentage of female undergraduates has increased slightly during this time from 50% in 2015 to 53% in 2020. Since the department's MAcy program recruits heavily from the undergraduate BBA major Accounting degree, the MAcy program might be expected to reflect the demographics of the undergraduate accounting degree program. We will continue to monitor this ratio to ensure we maintain gender equity in our recruiting and admissions process for the MAcy program.

Outcome 7 - Method 2

Student racial and ethnic diversity will be measured by observing race and ethnicity of students enrolled in the academic program during the fall, spring, and summer semesters. Data will be obtained from the university's certified enrollment records at the end of the fall semester. Student racial and ethnic diversity will be expected to mirror percentages reflected in other Texas State University graduate programs.

Outcome 7 - Method 2 - Result

In the past five years the percentage of White, non-Hispanic masters students on campus has hovered around 50%. The percentage of Hispanic masters students has remained around 25%, the number of Black, non-Hispanic students has been about 8-9%, and the the percentage of Asian students around 3-4%. International students make up about 7-8% of masters students on campus. In fall 2016 104 MAcy students were in the program. Of those, 58.65% were White-non-Hispanic, 18.27% were Hispanic, 3.85% were Asian, 5.77% were international and 8.65% were Black-non-Hispanic. The remainder were multi-race, non-Hispanic, non-Black, American Indian/Alaskan Native, or were of unknown ethnicity. By 2019, the MAcy program had become more diverse. Fifty point nine percent of accounting majors were White-non Hispanic, 36.36% were Hispanic, 7.27% were Asian and the remainder were international or Black, non-Hispanic. For fall 2020 the percentage of White, non-Hispanic MAcy students increased significantly up to 63.64% (N 88). The percentage of Hispanic students was down to 25%. The percentage of Black students was up slightly to 5.78%. The global pandemic hit in spring 2020, and it is possible that this had some effect on the percentage of minority students choosing to continue to pursue a college degree in fall 2020.

Since the department largely recruits from undergraduate majors, we strive for our MAcy program to reflect the diversity of the undergraduate population on the Texas State campus. Texas State has been a minority majority population at the undergraduate level for over five years. In 2020, our undergraduate BBA major Accounting program reflected this diversity with 42% of accounting majors being White, non-Hispanic, 41% being Hispanic and 7.79% being Black, non-Hispanic. We will continue to seek funding for a Career Coach who can help recruit minority students into the MAcy program. Until then, we will continue to inform undergraduate students about the many opportunities a masters in accounting offers in the classroom as well as through our many student/recruiting events.

Approval History	
Approval History Event	Approver
Outcomes Approved Level 1	Ann Watkins (alw120)
Outcomes Approved Level 2	Sanjay Ramchander (s_r828)
Outcomes Audit Report Submitted	William Chittenden (wc10)
Results Approved Level 1	Ann Watkins (alw120)