

Program: MSA				
Measure/Benchmarks	2017/2018	2018/2019	2019/2020	2020/2021
Learning Objective 1A: Students graduating with a Master of Science in Accountancy will be able to demonstrate knowledge of U.S. and international financial reporting standards and auditing standards for corporate financial reporting and attestation.				
Course: ACCT 611, 612, 622, and 623 Instrument: selected exam questions <u>Current Benchmark:</u> 75% of students will meet expectations on overall rubric score.	Refining AOL system	Implementing improvement actions	<p><u>Assessment Results:</u> Fall 2019 - [n = 20]: 83% of students met benchmark</p> <p><u>Closing the Loop:</u> -For the 2015-16 assessment, only one course (ACCT 612) was used in the assessment. Overall, 75% of students scored above the 75% proficiency benchmark. Improvement actions recommended for 2018/2019 include using all four financial and auditing courses (ACCT 611, ACCT 612, ACCT 622, and ACCT 623) for the assessment on the foundation knowledge when we converted to the semester system in 2018. -Overall, the improvement actions proposed for 2018/2019 were effective: 83% of student overall scores met the 75% proficiency benchmark.</p> <p><u>Improvement Actions:</u> -To help students learn better, starting in Fall 2020, the program has changed the schedule to have ACCT 611 taught in Fall and ACCT 612 taught in the following Spring semester to give students a longer period time to absorb this important material. -All faculty teaching ACCT 611 and ACCT 612 will incorporate more quizzes throughout the semester. -For ACCT 623, it is recommended to change from current one midterm and one final exam to two midterms and one comprehensive final exam.</p>	Closing the loop discussions
Learning Objective 2A: Students graduating with a Master of Science in Accountancy will be able to develop critical thinking and quantitative reasoning for financial reporting and business valuation.				
Course: ACCT 693 Instruments: Capstone Project <u>Current Benchmark:</u> 80% of students will meet expectations on overall rubric score.	Refining AOL system	Implementing improvement actions	<p><u>Assessment Results:</u> Summer 2020 - [n = 20]: 100% of students met benchmark</p> <p><u>Closing the Loop:</u> -The improvements proposed for 2018-19 are for faculty to provide more detailed explanations on bankruptcy and earnings manipulation models, a profitability and risk analysis template, and in-class examples for the risk analysis. -With these improvements incorporated into ACCT 681, the results from Summer 2020 assessment indicates MSA students improved performance in LO2A compared to the 2016 assessment results. Overall 100% of the students meet or exceed expectations.</p> <p><u>Improvement Actions:</u> -Since the improvement actions proposed for 2018-19 and implemented in Summer 2020 were effective, student performance met both performance targets. No further improvement actions are proposed at this time. -We will continue to observe the results at our next assessment and plan additional improvement actions if needed.</p>	Closing the loop discussions
Learning Objective 3A: Students graduating with a Master of Science in Accountancy will be able to illustrate the knowledge of accountants' professional ethics standards and assess them in business situations.				
Course: ACCT 622 Instrument: selected exam questions <u>Current Benchmark:</u> 80% of students will meet expectations on overall rubric score.	Refining AOL system	Implementing improvement actions	<p><u>Assessment Results:</u> Fall 2019 - [n = 22]: 73% of students met benchmark</p> <p><u>Closing the Loop:</u> -Faculty for the MSA program decided to revise the rubrics to use three new traits that can better measure students' knowledge of accountants' professional ethics standards and how to apply them in business situations, instead of designing a project. -Rubrics for assessments will use a designated examination for each trait.</p> <p><u>Improvement Actions:</u> -We recommend that students should take ACCT 325 before taking ACCT 622 so that students have a solid foundation knowledge on accountants' professional ethics standards. -Also, we recommend that the format for the ethics tests in ACCT 325 be more consistent with the AICPA ethics exam and the format for the ethics tests in ACCT 622 be more consistent with the CPA exam on ethics. -Instructors for ACCT622 need to redesign the assessment test with more questions so that they can better assess students' knowledge of accountants' professional ethics standards from AICPA and PCAOB for auditors.</p>	Closing the loop discussions

Learning Objective 4A: Students graduating with a Master of Science in Accountancy will build written communication skills to create professional accounting reports.				
<p>Course: ACCT 672 Instrument: Individual Paper</p> <p><u>Current Benchmark:</u> 80% of students will meet expectations on overall rubric score.</p>	Refining AOL system	Implementing improvement actions	<p><u>Assessment Results:</u> Fall 2019 - [n = 20]: 96% of students met benchmark</p> <p><u>Closing the Loop:</u> -We implemented the improvement action recommended for 2019/2019 to create a new course, ACCT 672 Business Communications and Professional Development II, to improve students' written communication skills. -this course was very effective in improving students' written communications including students' critical thinking, organization, mechanics, grammar, structure, clarity and coherence in writing.</p> <p><u>Improvement Actions:</u> -The program will recommend this course to fulfill the writing requirements when there is a course to substitute for the WST exam in the future. -In order to provide adequate feedback and individualized attention, this course needs to have a teaching assistant who understands business writing. -Instructor for ACCT 672 on written communication skill will integrate concepts and ideas from ACCT 671 on oral communication skill: revisit these concepts and ideas in written communications. -Invite a speaker, for example accounting professional, to do class presentation on written communication topics and their importance for the business profession.</p>	Closing the loop discussions
Learning Objective 4B: Students graduating with a Master of Science in Accountancy will build oral communication skills to deliver a well-organized, informative, and persuasive oral presentation within a professional context.				
<p>Course: ACCT 671, Instrument: oral presentations</p> <p><u>Current Benchmark:</u> 80% of students will meet expectations on overall rubric score.</p>	Refining AOL system	Implementing improvement actions	<p><u>Assessment Results:</u> Fall 2019 - [n = 18]: 100% of students met benchmark</p> <p><u>Closing the Loop:</u> -We implemented the improvement action recommended for 2018/19 to create a new course ACCT 671 to improve students' oral communication skills. -The results from Fall 2019 assessment show that ACCT 671 was effective in improving students' oral communication skills, including students' confidence, self-efficacy and fundamental skills of gesture, posture, pacing, eye contact, derailleurs, voice, tone and body language.</p> <p><u>Improvement Actions:</u> -Have the class on Sunday, have fewer days, longer hours for each session. For example, classes will meet on three Sundays for eight hours each or four Sundays for six hours each. -Have four facilitators in class, "Train the trainer option": Train the MSA students to be trainers for the next cohort of MSA class. -Consider improving the rubrics by including more complete skills to be developed in ACCT 671.</p>	Closing the loop discussions
Learning Objective 5A: Students graduating with a Master of Science in Accountancy will improve professional collaboration and teamwork skills in working with individuals and in groups.				
<p>Course: ACCT 693 capstone project Instrument: faculty observation using feedback from students</p> <p><u>Current Benchmark:</u> 80% of students will meet expectations on overall rubric score.</p>	Refining AOL system	Implementing improvement actions	<p><u>Assessment Results:</u> Summer 2020 - [n = 20]: 85% of students met benchmark</p> <p><u>Closing the Loop:</u> -The improvement actions proposed for 2018-19 was to provide training for students on teamwork skills in ACCT 671 Business Communication and Professional Development I course starting Fall 2018. -Students had a greater understanding of the importance of teamwork and how it affects others. Overall student performance met performance target. However, a small number of students did not meet expectations for 3 traits.</p> <p><u>Improvement Actions:</u> -We recommend that the faculty teaching courses that require group projects to emphasize the importance of being prepared for team meetings, contributing to teams and taking responsibility for each one's part in the team.</p>	Closing the loop discussions