

Assessment: Assessment Plan

Degree Program - COB - SACSCOC/AACSB - Accounting (MSACC)

CIP Code: 52.0301.00

Disciplinary Accrediting Body: AACSB International

Next Accrediting Agency Review: 2022

Degree Program Coordinator: John Masselli

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Program Purpose Statement: The primary objective of the 150-hour program is to prepare students for career in public accounting, consulting, industry, and other organizations and is strongly recommended for students who want to become certified public accountants.

Assessment Coordinator: Claudia Cogliser

Modality: Face-to-Face

Assessment Timeline: Accreditation under the Association to Advance Collegiate Schools of Business (AACSB) is based on a 5-year cycle. Assurance of Learning (assessment of student learning outcomes) is an important part of AACSB accreditation, and all of our degree programs have assessment plans for AACSB. At the graduate level, AACSB and SACSCOC assessment plans are identical. At the undergraduate level, AACSB focuses their review on degree programs. SACSCOC focuses their review on the academic major. Despite this difference, we have coordinated our assessment plans and implementation so that data for AACSB and SACSCOC are collected at the same time and in the same manner. Thus, our SACSCOC data will be reported using the same timeframe as AACSB. Data/results may not be reported every year; they will be reported at a minimum of twice during a 5-year period.

Student Learning Outcome: Technical expertise

- * Use the vocabulary of business properly.
- * Identify recordable transactions.
- * Understand business processes.
- * Design and implement appropriate controls
- * Choose and apply appropriate principles for recording transactions.
- * Generalize and transfer information (principles).
- * Prepare appropriate financial and/or tax statements with accompanying disclosures.
- * Use financial and/or tax statements to support financial and/or tax decisions.
- * Plan transactions (project effects on financial statements).

Outcome Status: Active

Outcome Type: Student Learning

Assessment Methods

Course Level Assessment - Questions on exams tied to specific technical knowledge learning goals in core accounting courses-- Intermediate Accounting I & II, Income Tax Accounting, and Auditing. (Active)

Criterion: 75% of students master specific technical knowledge learning goals in each class in each semester.

Schedule: Assessments to be collected in Fall semester of every year.

Discipline-Specific Certification/Licensure - Monitor student performance on the uniform CPA exam. (Active)

Criterion: Performance on the exam should equal or exceed 75% of other schools

Schedule: Students will begin taking the exam in January or May of each calendar year. (new)

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Student Learning Outcome: Ethics

Students will recognize and develop skills to respond effectively to ethical challenges.

Outcome Status: Active

Outcome Type: Program

Start Date: 08/15/2018

Assessment Methods

Oral exam - Students will be selected at random, during class, to do a live role play to demonstrate their developed skills for ethical communication under duress. As it has been for the past several years, this will be done each semester, 3 semesters per year. The role play uses developed a set of 9 piloted vignettes. In each case, a former CFO/whistleblower will be the antagonist with whom they must apply their skill. Scoring of this will be based on a rubric with 7 essential dimensions. Each dimension has a fail/pass/exceed threshold for scoring. (Active)

Criterion: An individual students will be deemed proficient if they demonstrate proficiency or excellence on 6 out of the 7 critical dimensions for ethical communication. More than 80% of all MSA students chosen randomly must surpass this skills demonstration threshold. (Annual sample size is n=30, +/-3).

Schedule: Data/results may not be reported every year; they will be reported at a minimum of twice during a 5-year period.

Course Level Assessment - Highly structured assignment to observing very subtle ethical dilemmas in their surroundings on 10 occasions, with random observation time selection, throughout the semester. (Active)

Criterion: Because this measurement is about habit formation, greater than 90% flawless observation and recognition of ethical elements is required, across all MSA students.

Schedule: Data/results may not be reported every year; they will be reported at a minimum of twice during a 5-year period.

Student Learning Outcome: Technology Skills

* Document processing and professional presentation program (e.g. Microsoft Word/PowerPoint/Adobe Acrobat) proficiency.

* Spreadsheet/Database programs, and Electronic Research Engine Knowledge

* Internet and Email Familiarity

Outcome Status: Active

Outcome Type: Student Learning

Assessment Methods

Course Level Assessment - Technology learning objectives will be tied to specific exam questions in ACCT 4300 (Accounting Systems). (Active)

Criterion: Average student mastery of 75%.

Schedule: Collected every Fall or Spring (at least one time per year).

Discipline-Specific Certification/Licensure - Excel Certification (Active)

Criterion: 80% certification rate for advanced undergraduates, (who are the route feeding the 150 hour BBA/MSA program.)

Schedule: Data/results may not be reported every year; they will be reported at a minimum of twice during a 5-year period.

Student Learning Outcome: Communication Skills

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- * Develop effective written communication skills
- * Develop effective oral communication skills
- * Develop effective interpersonal communication skills

Outcome Status: Active

Outcome Type: Student Learning

Assessment Methods

Performance - Apply writing rubric to course assignments. (Active)

Criterion: Fair or higher evaluation on rubric for more than 90% of students.

Schedule: Data/results may not be reported every year; they will be reported at a minimum of twice during a 5-year period.

Related Documents:

[Writing-CT Rubric.docx](#)

Student Learning Outcome: Critical and strategic thinking skills (2009)

Skills needed to define problems, define the set of information needed in various decision contexts, to differentiate the quality of competing information sets, and then to use the information creatively for solving problems, making decisions, or planning.

Outcome Status: Active

Outcome Type: Student Learning

Start Date: 07/01/2006

Assessment Methods

Capstone Assignment/Project - Students take a critical thinking exam in the capstone course. (Active)

Criterion: Expectation is that students will score 75% or higher.

Schedule: Annual--Spring semester

Student Learning Outcome: Oral communication skills (2009)

Oral communication skills including, but not limited to, those necessary to make formal professional presentations and to engage comfortably in spontaneous professional interactions where proper legal and accounting terminology are used on regular basis.

Outcome Status: Active

Outcome Type: Student Learning

Start Date: 07/01/2006

Assessment Methods

Course Level Assessment - Students make presentations in the graduate Accounting Systems course. The presentations are assessed using a rubric. (Active)

Criterion: Average student mastery to equal or exceed level of 3 on a 4-point scale.

Schedule: One time per academic year.