

BSA Assessment Results for the 2013-2014 Academic Year

	Learning Goal	Course	Instrument	Standard	Results
Key competencies	Business process, analysis and decision making	3411: Cost Accounting	12 Selected Exam Questions	10 correct: Excellent 8 correct: Pass	89% Pass 66% Excellent
	Recording, analysis and interpretation of accounting data	3401: Financial Accounting and Reporting I	Comprehensive Problem	The problem is handled mostly correctly and with only minor flaws	80% Pass 56% Excellent
	Corporate governance, internal controls and security	3421: Accounting Information Systems	Internal Control Case	Most controls mentioned appropriately	100% Pass 55% Excellent
	International Financial Reporting Standards	3402: Financial Accounting and Reporting II	Selected exam problems	At least 70% answered correctly	52% Pass (29% Fall 71% Spring)
	Application of tax laws for businesses and individuals	3441: Income Taxes	Five selected exam questions	4 or 5 correct = Excellent 3 or more correct = Pass	79% Pass 61% Excellent
Professional Skills	Professional discussions and public speaking	EXIT QUESTIONNAIRE		Most students have participated in class discussions and made presentations in classes.	93% participated frequently or occasionally; 64% had made a presentation in class.
	Business writing	3402: Financial Reporting II	Written Assignments	Written in standard English, expressing thoughts clearly with few errors.	84% Pass 43% Excellent
	Working in groups	EXIT QUESTIONNAIRE		Most students have worked in groups in accounting courses.	All had worked in groups, 86% more than five times.
	Using technology for information management	3421: Accounting	Excel Assignment	Completed correctly with	88% Pass 37% Excellent

		Information Systems		only minor flaws	
	Ethical and regulatory issues	EXIT QUESTIONNAIRE		Most students report that ethical issues are discussed in most all accounting courses.	71% report ethical issues discussed in all accounting courses, 100% report ethical issues discussed in most accounting courses.

Comparative Assessment Results: 2008-2009, 2011-2012 and 2013-2014

	Learning Goal	Year	Results*	Notes and Actions to Improve Learning
Key competencies	Business process, analysis and decision making	2009	64	Added introduction to budgeting and an additional class on job order costing in 3411
		2011	80	
		2014	89 (66)	
	Recording, analysis and interpretation of accounting data	2009	87 (62)	Implemented required exam over prerequisite material in the Financial Accounting and Reporting I course (AC3401). Introduced with the basic structure of “recognize, measure, subsequently measure, derecognize” through Focused Learning Notebook, beginning Fall 2013 in the Financial Accounting and Reporting II course (AC3402).
		2011	100 (83)	
		2014	80 (56)	
	Corporate governance, internal controls and security	2009	99 (88)	
		2011		
		2014	100(55)	
	International Financial Reporting Standards	2009	NA	This learning goal was added in 2010. IFRS is emphasized in across all of the financial reporting classes in the curriculum.
		2011	62 (20)	
		2014	52	
Application of tax laws for businesses and individuals	2009	65	Added in-class group problem in the Income Tax Accounting course (AC3441).	
	2011	95 (47)		
	2014	79 (61)		
Professional Skills Experiences	Professional discussions and public speaking	2009	84	
		2011	87	
		2014	93	
	Business writing	2009	98 (66)	Introduced Focused Learning Notebooks in the Financial Accounting and Reporting II course (AC3402).
		2011	83	
		2014	84 (43)	
	Working in groups	2009	11	Added in-class group activities in the Financial Accounting and Reporting II course (AC3402) and the Income Tax Accounting course (AC3441)
		2011	62	
		2014	100	
	Using technology for information management	2009	78 (67)	
		2011	X	
		2014	88 (37)	
Ethical and regulatory issues	2009	X	BSA survey did not include this question until 2014.	
	2011	X		
	2014	100		

* Percentage of students meeting learning goal (percentage of students rated “excellent”)

Master of Accounting Program: Instruments and Measures Used to Assess Learning

For most of the MAcc program learning goals, we assess learning using assignments already being used in our courses. We have conducted these assessments only in the required courses. For each of these instruments, we have defined a minimum standard that indicates achievement of the learning goal, and in many an additional standard that indicates excellent achievement of the goal. These imbedded instruments include multiple choice questions, exam problems, EXCEL assignments and written cases.

As we discussed two of the learning goals, professional discussions/public speaking and using research databases, we found it difficult to identify specific course elements that would measure success. Upon further reflection, we decided that our goal is to have our students improve their experience and confidence in these areas, but without specific achievement goals. For this reason, we instituted the Graduating Accounting Student Survey. This survey, which is administered to students shortly before their graduation, allows us to see whether the students have had the experience we want them to have in the MAcc program. Complete results of the exit survey are presented in the appendix.

The instruments and measures used to assess learning in the MAcc program are described below:

	Learning Goal	Course	Instrument	Standard
Key competencies	Business process, analysis and decision making	AC4435: Auditing	"Gross Margin Analysis" case	Identified some of the major weaknesses. Recommendations for remediation are reasonable.
	Recording, analysis and interpretation of accounting data	AC4402: Financial Accounting and Reporting IV	Consolidation Assignment	Solution correct or nearly correct
	Corporate governance, internal controls and security	AC4435: Auditing	"Gross Margin Analysis" case	Relevant factors are identified
	Risk assessment and assurance	AC4435: Auditing	"Gross Margin Analysis" case	State relevant risk assessment factors and provide accurate interpretations for them.
Professional skills experiences	Professional discussions and public speaking	EXIT SURVEY		Most students have participated in class discussions and made presentations in classes.
	Written communication: Writing	AC5402 AC5406: Professional Accounting Research	Evaluation of writing samples	Few grammatical errors, well-constructed paragraphs, ideas expressed clearly.
	Using research databases	EXIT SURVEY		Most students feel confident in their ability to conduct professional research and communicate findings.
Relevant Issues	Professional role played by accountants	AC5402 AC5406: Professional Accounting Research	Evaluation of writing samples	Tone of the communication memo is appropriate to the audience
	Ethical and regulatory issues for accountants	AC4401: Financial Accounting and Reporting III	Pension Case	Clear understanding of ethical issues and role of regulation

MACC ASSESSMENT RESULTS FOR 2013-14

Learning Goal	Course	Instrument	Standard	Results
Business process, analysis and decision making	AC4435: Auditing	"Gross Margin Analysis" case	Identified some of the major weaknesses. Recommendations for remediation are reasonable.	30% Pass 15% Excellent
Recording, analysis and interpretation of accounting data	AC4402: Fin. Acctg. & Reptg. IV	Consolidation Assignment	Solution correct or nearly correct	90% Pass 60% Excellent
Corporate governance, internal controls and security	AC4435: Auditing	"Gross Margin Analysis" case	Relevant factors are identified	44% Pass 11% Excellent
Risk assessment and assurance	AC4435: Auditing	"Gross Margin Analysis" case	State relevant risk assessment factors and provide accurate interpretations for them.	89% Pass 67% Excellent
Professional discussions and public speaking	EXIT QUESTIONNAIRE		Most students have participated in class discussions and made presentations in classes.	89% participated frequently or occasionally; 78% made a presentation
Written communication: Writing	AC5402 AC5406: Professional Accounting Research	Evaluation of writing samples	Few grammatical errors, well-constructed paragraphs, ideas expressed clearly.	97% Pass 34% Excellent
Using research databases	EXIT QUESTIONNAIRE		Most students feel confident in their ability to conduct professional research and communicate findings.	100% consider themselves familiar with professional research tools and could support a manager if needed.
Professional role played by accountants	AC5402 AC5406: Professional Accounting Research	Evaluation of writing samples	Tone of the communication memo is appropriate to the audience	93% Pass 41% Excellent
Ethical and regulatory issues for accountants	AC4401: Fin. Acctg. & Reptg. III	Pension Case	Clear understanding of ethical issues and role of regulation	83% Pass 30% Excellent

Comparative Assessment Results: 2008-2009, 2011-2012 and 2013-2014

	Learning Goal	Standard	Year	Results*	Actions
Key competencies	Business process, analysis and decision making	Identified some of the major weaknesses. Recommendations for remediation are reasonable.	2009	X	
			2011	100 (38)	
			2014	30(15)	
	Recording, analysis and interpretation of accounting data	Correct, with few errors.	2009	100 (93)	Implemented “flipped classroom” in AC4402. This provides students with access to key lectures via the internet. These lectures must be previewed before material coverage in class. These lectures can then be reviewed as needed.
			2011	85 (82)	
			2014	90 (60)	
	Corporate governance, internal controls and security	Relevant factors are identified	2009	100(36)	
			2011	100(67)	
			2014	44(11)	
	Risk assessment and assurance	State relevant risk assessment factors and provide accurate interpretations for them.	2009	76(36)	
			2011	89(20)	
				89 (67)	
Professional skills experiences	Professional discussions and public speaking		2009	89 (22)	
			2011	X	
			2014	89	
	Written communication: Writing	Clear, well-written, free of spelling and grammatical errors; good explanations of complex concepts.	2009	97(28)	Added Power Point presentation on good business writing in 4401.
			2011	98(63)	
			2014	97 (34)	
	Using research databases	Grade on Case Write-ups greater than 80	2009	100(43)	
			2011	100	
			2014	100	
	Professional Role played by accountants	Tone of communication is appropriate to the audience	X	X	Assessment added in 2014
X			X		

			2014	93 (41)	
Relevant Issues	Ethical and regulatory issues for accountants	Clear understanding of ethical issues and role of regulation	2009	91(28)	
			2011	94(29)	
			2014	83 (30)	

**Percentage of students rated "excellent" or "fair" (percentage of students rated "excellent")*