

Institutional Effectiveness

2018-2019

Program: Accounting MAcc

College and Department: College of Business – Department of Accounting

Contact: Richard Rand

Mission:

- Provide an educational foundation that enables its students to become successful accounting professionals,
- Engage in scholarly activity that makes meaningful contributions to the understanding and practice of accounting and to accounting education, and
- Serve the region, state, community, university, and the profession through outreach activities

Program Goals:

PG 1: The Department will maintain and grow the number of Masters of Accountancy students.

PG 2: Re-organize the Accounting Advisory Board to allow the group to more efficiently and effectively assist the Department of Accounting.

Student Learning Outcomes:

SLO 1: Masters of Accountancy

SLO 1: Demonstrate competency on the Bloom's dimensions

- Bloom's Levels of Learning for Masters of Accountancy Accounting Majors: In the core areas for the Master of Accountancy, students are assessed annually with respect to the Application and Analysis dimensions of Bloom's Taxonomy.

Results:**PG 1: Maintain and grow the number of Masters of Accountancy students**

of New MAcc Students admitted each academic year – The number of MAcc students enrolled has increased every year. We only track the number of students who enroll. The number of students who apply to the program has also grown, but tends to include students who are not qualified for a variety of reason. Of the students who we admit, not all actually enroll. Finally, the numbers presented are net of any withdrawals from the program or transfers to the MBA program.

A group of 12 alumni and stakeholders were selected for the first Accounting Advisory Board. They are organized into three groups with staggered terms. The initial terms were for two years, three years, and four years, respectively. Going forward, as terms expire, future terms will be for three years.

The AAB has met three times since the January 15 meeting. Outcomes had included:

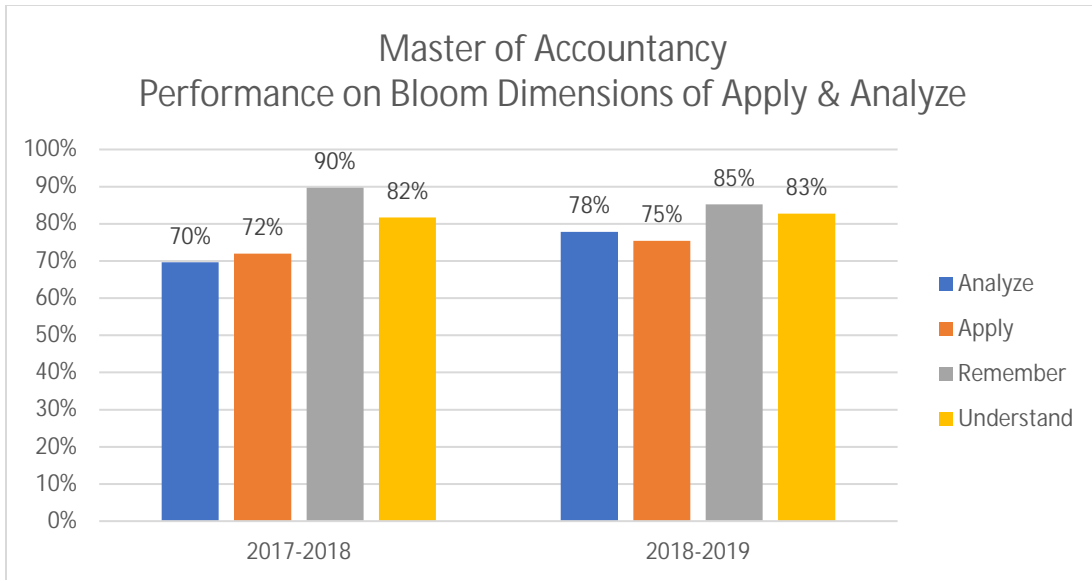
- Raising \$5,000 to scholarship students for the 2016 London Experience.
- Providing valuable feedback on the development of a technology course for the new MACC program.
- Providing valuable input in the development of the Department's Strategic Plan and with respect to AACSB accreditation.
- Providing support for Accounting Boot Camp and for Meet-The-Firms.

The Accounting Advisory Board has continued to meet on a regular basis, holding 2 meetings annually in 2015, 2016, 2017, and 2018. In addition, the succession plan for replacing Board members following their 3-year term of service has worked well with new classes coming on board in Fall 2017 and Fall 2018. The Board has been helpful in strategic planning, undergraduate and graduate curriculum development, and providing speakers for classes.

SLO 1: Demonstrate competency on the Bloom's dimensions

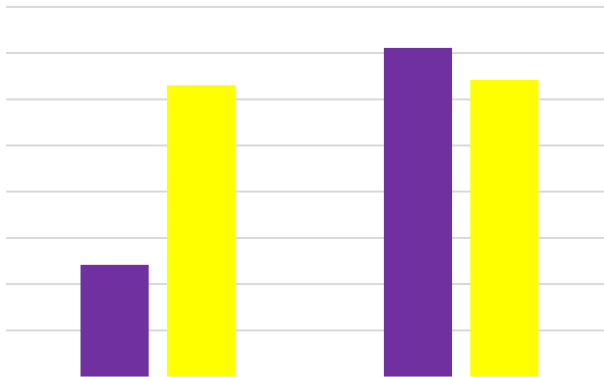
There are five core courses in the Master of Accountancy (MAcc) program. Those courses are:

- ACCT 6210 Tax Management for Entities



SLO 2: Demonstrate problem-solving skills

The table below indicates that, in most cases, students have consistently performed at the 75% goal on the two dimensions of critical thinking that we measured (with the exception of Analytical Thinking in the first year of the Program).



SLO 3: Demonstrate awareness of the professional expectations

While ethical awareness is reinforced throughout the curriculum in the Master of Accountancy (MAcc), ethical awareness is primarily measured in ACCT 6240 Ethics and the Professional Code of Conduct. In this course, students are exposed to various aspects of professional ethics including, a framework for ethical decision making, professional ethical leadership, the AICPA Code of Professional Conduct and Circular 230 (published by the Internal Revenue Service). We use four specific measurements, as indicated:

- Ethics Concepts – Goal is 75% on an embedded quiz.
- AICPA Code of Professional Conduct – Goal is 75% on an embedded quiz.
- Circular 230 – Goal is 75% on an embedded quiz.
- Ethical Leadership – Goal is 100% of students passing the NASBA Ethical Leadership Certification course administered by the National Association of State Boards of Accountancy. 100% of all students successful completed the NASBA Ethical Leadership Certification for the period evaluated.

Results indicate that students are achieving at the levels desired, overall. However, we also have additional data which suggests that students are having difficulty with the concept of professional independence as articulated in the AICPA Code of Professional Conduct.

Modifications for Improvement:

SLO1:

It should be noted that the MAcc was launched in Fall 2017 with 13 students in the first cohort. The cohort has continued to grow each year (see Program Goal 1 0 Tdfe2 (ee(s)-1.3-l3.2 (l)-35 (t)-4 (e)-6 (o)1.3 ((u)-0.8 (n)-0.

Appendix 1: Curriculum Map

COURSE	SLO 1: Masters of Accountancy students will demonstrate competency on the Bloom's dimensions: Application and Analysis.	SLO 2: Masters of Accountancy students will demonstrate the ability to apply problem-solving skills.	SLO 3: Masters of Accountancy students will demonstrate that they are aware of the professional expectations with respect to ethical conduct.
ACCT 6231	X	X	
ACCT 6232	X	X	
ACCT 6233	X	X	
ACCT 6234	X	X	
ACCT 6210	X	X	
ACCT 6220	X	X	X
ACCT 6240			X
ACCT 6250	X	X	X
ACCT 6260	X	X	
ACCT 6270	X	X	
ACCT 6281			X
ACCT 6282			
ACCT 6290	X	X	