

## Institutional Effectiveness

2019-2020

Program: Accounting MAcc

College and Department: College of Business Department of Accounting

Contact: Richard Rand

Mission:

- x Provide an educational foundation that enables its students to become successful

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us and guide our service

undergraduate and graduate  
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, and relation.

hest level of dedication to its  
commitment to scholarly  
lty.

- x A hightouch, personal learning environment fostered by a caring faculty,
  - x A commitment to experiential learning that produces practical knowledge and professional development in students,
  - x A strong collegial environment characterized by robust collaboration and high levels of engagement among faculty, staff, and students,
  - x A technologydriven, interdisciplinary approach and teaching and learning tthrough various online platf
- 
- x An organizational culture that encourages ethical and responsible behavior in all stakeholders while embracing the diversity of individuals and ideas.

**Program Goals:**

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

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

PG 3: The department will successfully integrate relevant technology skill sets in the undergraduate program.

**Student Learning Outcomes:**

SLO 1:

and Bylaws. The new AAB will have 12 members, serving rotating terms. This group

- x Ethics- In the MAcc, ethical awareness measures are collected in ACCT 6240 (Ethics and the Professional Code of Conduct). The metrics used are (1) a simple tracking of whether students complete the required NASBA Ethical Leadership Certification and (2) quiz questions indicating student's knowledge of general concepts of ethical conduct, the AICPA Code of Professional Conduct, and Circular 230. The embedded course measures are presented in quiz format.

Results:

A working group met in January 2015 to work out the details of a Constitution and Bylaws for a reorganized, selfgoverning Accounting Advisory Board for TTU. The result was a new framework for an Accounting Advisory Board that will prove useful to the Department.

- x Providing valuable input in the development of the Department's Strategic Plan and with respect to AACSB accreditation.

For the Masters of Accountancy (MAcc) program, charged all instructors to include technology topics in their courses. In addition, when the program was launched in Fall 2017, it included a dedicated technology course into the curriculum in the form of ACCT 6290 Critical Technology Skills for

In each of those courses, students are assigned various assignments covering a wide range of topics that are appropriate to those courses. The Department expects students to be able to apply the knowledge that they learn and to demonstrate their ability to analyze information provided to them. These expectations correspond to the Bloom's Taxonomy dimensions of Applying and Analyzing. Many of the assignments that students complete include questions and problems that are categorized using Bloom's Taxonomy as being either Applying questions or Analyzing questions. The Depart

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:

- x Ethics Concepts Goal is 75% on an embedded quiz.
- x AICPA Code of Professional Conduct Goal is 75% on an embedded quiz.
- x Circular 230 Goal is 75% on an embedded quiz.
- x 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





Overall, the data appears to indicate that students are performing at our desired levels of achievement. We also have more granular data (not reported here) that seems to indicate that, at the

Appendix 1: Curriculum Map

| COURSE    | SLO 1: Masters of Accountancy students will demonstrate competency of 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 |   |   |   |