



Program: <u>Master of Accountancy</u>	Completed By: <u>D. Gaffney, J. Fuglister, & P. Poznanski</u>
Department: <u>Accounting</u>	Date: <u>May 31, 2006</u>

Goal 1: Students will be able to apply accounting concepts and principles at an advanced level in the areas of financial accounting, managerial accounting, auditing, taxation, and accounting information systems.

Outcomes	Research Methods	Findings	Review	Actions
<i>Direct Measures:</i> Of students in the MACC capstone course, 85% will score at least 60% on a comprehensive test of knowledge.	Customized test was designed in 2003; revised in 2004. Administered a second time in spring 2005, and a third time in 2006.	In 2005, results were well below the benchmark: only 71% scored at least 60% on the test. In 2006 78% scored at least 60%.	2006: Learning scores have improved. Students are weak in international issues in accounting.	2006: ACT 639 is being “internationalized” to help students become knowledgeable about this important area.
<i>Direct Measures:</i> The percent of students who will pass all parts of the CPA examination will be equal to the State average (18%).	24 MACC students took the CPA examination in 2003. Results are published in 2004. 2005: 20 MACC students took the exam in 2004; results published in 2005. 2006: Results of CPA exams taken this year will be published in 2007.	Out of 24 candidates, 17% passed all 4 parts. 2005: Three students passed all sections in the first attempt (CSU ranked 8th nationally).	2005: Performance is close to the state average; areas of weakness in students’ performance have been identified by faculty. 2005: 15% passed all sections the first time vs. 8% nationally.	2006: Curriculum review and revision is underway during summer 2006; faculty will make recommendations for improvements in the fall 2006 semester.



<p><i>Indirect Measures:</i> MACC graduates will rate the MACC program's teaching and curriculum as satisfactory or better.</p>	<p>Exit surveys were conducted in 2003 and 2004 to assess satisfaction on various criteria.</p>	<p>Ratings improved for quality of teaching, instructors, offering of a global perspective, faculty advising, and overall satisfaction with the program. Lowest ratings were for interest in using career services and for quality of teaching in elective courses. Satisfaction was highest for real-world instruction and for enhancement of critical thinking and presentation skills.</p>	<p>Satisfaction ratings are moderate to good but the department chair must work with faculty to continue to improve in all areas (including teaching quality and student services).</p>	<p>Career services counselor is assigned to work with business and accounting students and graduates.</p> <p>Faculty development plans must emphasize efforts to improve and maintain high standards for teaching.</p> <p>2006: Three courses were offered online. Plans are to continue the development of online courses.</p>
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Goal 2: Students will be able to think critically.

Outcomes	Research Methods	Findings	Review	Actions
<i>Direct Measures:</i> Quality and frequency of contributions to discussions in the capstone course will indicate critical thinking ability.	Scoring rubric used to assess critical thinking.	2006: While all of the students scored at a very satisfactory level (A-), only 6 of 23 students earned an A (“exemplary” level of critical thinking).	2006: General quality of critical thinking among MACC students is high; expectations should be raised to demand higher levels of critical thinking and analysis.	2006: No immediate actions are planned; faculty will discuss results and actions to be taken in fall 2006 semester.
<i>Indirect Measures:</i> Graduates will rate the MACC program’s enhancement to their critical thinking skills as satisfactory or better.	Exit surveys were conducted in 2003 and 2004 to assess satisfaction on various criteria including critical thinking. 2006: Exit surveys will be administered in 2006-07.	Satisfaction rating was consistently third-highest among all ratings for 2003 and 2004.		



Goal 3: Students will demonstrate effective oral presentation and writing skills.				
Outcomes	Research Methods	Findings	Review	Actions
<i>Direct Measures:</i> In one-hour presentations in the capstone course, each student must demonstrate acceptable levels of technical and oral presentation skills.	Scoring rubric is used to evaluate if the presentation meets acceptable standards in terms of various criteria (e.g., organization, content, etc.). A 90% is acceptable. Assessment done in Spring 2006.	Only one out of 23 students was rated unacceptable; all of the remaining students' presentations were assessed and rated acceptable.	General quality of oral presentation skills among MACC students is high.	No action needed.
<i>Direct Measures:</i> Students will be able to write on complex accounting issues and articulate opinions at an acceptable level.	Scoring rubric used to evaluate student essays on "The Extent of Earnings Management in the U.S. and Germany," (Glaum, Lichtbau, and Lindenmann).	75% were rated "exemplary;" 23% as "proficient." One was rated marginal or poor.	General quality of writing skills among MACC students is high.	2006: Students needing writing assistance are referred to the College of Business Academic Support Center and the University Writing Center.
<i>Indirect Measures:</i> Graduates will show satisfaction with communication skills taught in the program.	Exit surveys in 2003 and 2004 assessed satisfaction with how the MACC program enhanced students' presentation, writing, and technical skills. Surveys will be repeated in 2006-07.	Satisfaction rating for presentation skills was second-highest among all ratings for 2004 and satisfactory for remaining attributes. Writing and presentation skills improved from 2003; technical skills declined moderately.	Communication skills are covered satisfactorily in the MACC program; coverage of technical skills (e.g., PowerPoint) must be studied in relation to the skills of the entering class.	Faculty will discuss these issues in curriculum and program reviews in the fall 2006.