



Program: <u>Master of Accountancy</u>	Completed By: <u>Dennis Gaffney</u>
Department: <u>Accounting</u>	Date: <u>May 31, 2007</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, ACT 639, 85% will score at least 60% on a comprehensive test of knowledge.	Customized test was designed in 2003; revised in 2004 and fine-tuned in 2007. The test was administered in spring 2007 in the graduate Accounting Policy course, ACT 639, a capstone MAcc course and 27 students took the exam.	The results were below the benchmark: the overall average score was 57%. Only 33% of those taking the exam scored at least 60% on the test; however, 70% of those taking the exam scored at least 50% on the test. In 2005 and 2006, 71% and 78% of the students scored at least 60%	It was determined that 8 to 10 students taking the exam in ACT 639 did not have “advanced standing” in the MAcc program, a prerequisite for ACT 639. These students did not have sufficient background to score well on the exam.	Greater efforts will be made to monitor students enrolling in ACT 639 to ensure that only those who have achieved “advanced standing” in the MAcc program are admitted to the course. Efforts will be made to develop a precise definition of “advanced standing” for this purpose.
<i>Direct Measures:</i> Students who pass all parts of the CPA examination for which they sat will exceed the Ohio average (35% for CPA exams administered in 2005). Note that there is about a nine-month delay in reporting CPA exam results	About 28 MAcc students took the CPA examination in 2005. The results were published in late 2006. The reported CPA exam results do not distinguish between candidates holding MAcc degrees and those holding MBA degrees. We believe that most CSU candidates held MAcc degrees.	Of 28 candidates with advanced degrees from CSU, 43% passed all parts of the exam for which they sat.	Performance of CSU MAcc graduates exceeded the state average; one weakness in students’ performance is in the REG section of the CPA exam (this section consists largely of Business Law and Taxation topics).	Curriculum review of CSU Business Law and introductory Taxation courses will be conducted in fall 2007 and the faculty will make recommendations for improving performance on the REG section of the CPA exam.



<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. A planned exit survey for 2006-07 was deferred until 2007-08 due to the sabbatical leave of the regular ACT 639 instructor. During 2006 – 2007, numerous discussions regarding CSU’s MAcc program and its curriculum were conducted with our Advisory Board members as well as with recruiters from organizations seeking to hire MAcc graduates.</p>	<p>The 2003 and 2004 exit survey indicated improved quality of teaching, instructors, a more global perspective, better 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. Numerous discussions during 2006 – 2007 with recruiters seeking MAcc graduates indicate that they have a high degree of satisfaction with recent MAcc graduates. The demand for qualified MAcc graduates at CSU exceeds the supply. Some recruiters have commented that recent CSU Accounting grads possess the best Accounting System skills of all students from area Accounting programs</p>	<p>The 2003 and 2004 exit surveys indicated that satisfaction ratings are moderate to good, but that department chair must work with faculty to continue to improve in all areas (including teaching quality and student services). One problem identified in 2006 and 2007 was that, as a result of faculty retirements and resignations as well as significantly increased student enrollments, more ACT classes were being staffed with adjunct and non-tenure track faculty; this resulted in reduced continuity of faculty from year to year and increased staffing challenges and efforts on the part of the Department.</p>	<p>Additional efforts will be expended to secure more tenure-track faculty in 2007 - 2008. At this time, an additional tenure-track position has been authorized for 2008 – 2009.</p> <p>Attempts will be made to reorganize and restructure certain courses in the MAcc program to produce a more integrative program.</p> <p>Several online or web-based courses were developed in 2005 and 2006 and were being offered in 2006 and 2007.</p>
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Goal 2: Students will be able to think critically.

Outcomes	Research Methods	Findings	Review	Actions
<i>Direct Measures:</i> Students will exhibit satisfactory critical thinking skills on written and oral projects and presentations.	Test and discussion questions in several classes (e.g., ACT 612, ACT 622, and ACT 639) were designed to elicit students' analytical skills and the ability to apply concepts rather than simply answer questions or compute numerical solutions in accord with formulas.	In general, students did very well and scored higher than undergraduates on similar, but less rigorous exams. For example, in ACT 612, the average graduate student's grade was 85%, approximately 10 percentage points higher than undergraduate students enrolled in ACT 332. In ACT 639, all but one student performed at a satisfactory level; five of 28 students (18%) earned an "A" grade indicating an exemplary performance.	MAcc students seem to be able to think critically and apply concepts to situations that were not presented in class. The overall quality of critical thinking among MAcc students is very good.	At this time, no special action is needed other than an effort to maintain critical-thinking (analytical material) on MAcc student exams.
<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. Another similar exit survey will be conducted in 2007 – 2008,	Satisfaction rating was consistently third-highest among all ratings for 2003 and 2004.	Based on 2003 and 2004 exit surveys, the improvement of critical thinking among MAcc students is perceived to be high.	A detailed exit survey will be developed and administered in the capstone MAcc course in spring 2008.



Goal 3: Students will demonstrate effective oral presentation and writing skills.

Outcomes	Research Methods	Findings	Review	Actions
<i>Direct Measures:</i> Each student will participate regularly in classroom discussions in the capstone course (ACT 639) to demonstrate critical thinking and knowledge utilizing oral skills.	Scoring rubric is used to assess whether regular classroom discussions meets acceptable standards in terms of various criteria (e.g., frequency, content, reliance on outside resources). A 90% score on the participation dimension is deemed “acceptable.” Assessment conducted in spring 2007 and constituted 20% of students’ grades in ACT 639.	Only one of 28 students evaluated in ACT 639 in spring 2007 was rated “unacceptable”; all remaining students’ participated was assessed and rated as “acceptable.” However, some written communication deficiencies for still exist for a few international students.	The overall quality of oral presentation skills among MAcc students is very good.	An attempt will be made in 2007 – 2008 to develop strategies to assist international students improve their oral communication skills.
<i>Direct Measures:</i> Students in the capstone ACT 639 course will be able to write on complex accounting issues and articulate their analyses and opinions at an acceptable level.	Scoring rubric used to evaluate student papers on “FASB Standards and Users” and “Evaluation of Individual Corporation’s Public Reporting”. Students were also evaluated on separate “Technical Research Assignments” regarding the Securities and Exchange Commission.	61% were rated as “exemplary;” and 35% as “proficient.” One student was rated as marginal or poor. There are still some written communication deficiencies for some international students.	The general quality of writing skills among MAcc students is high.	An attempt will be made in 2007 – 2008 to develop strategies to assist international students improve their written communication skills.



<p><i>Indirect Measures:</i> Graduates will exhibit satisfaction with communication skills taught in the program.</p>	<p>Exit surveys conducted in 2003 and 2004 assessed satisfaction with how the MACC program enhanced students' presentation, writing, and technical skills. Surveys that had been planned for 2006 – 2007 were deferred until 2007-2008 due to the sabbatical leave of the Professor teaching the capstone MAcc course.</p>	<p>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. These results will be updated in 2007 – 2008.</p>	<p>It appears that communication skills are covered adequately in the MAcc program; coverage of technical skills (e.g., Powerpoint presentations) must be studied in relation to the skills of the entering class.</p>	<p>Accounting faculty will discuss these issues in curriculum and program reviews in the fall 2007.</p>
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