

# ASSESSMENT PLAN FOR THE MASTER OF ACCOUNTANCY PROGRAM

## A. Learning Goals

The overall goal of the Master of Accountancy (MACC) program is to provide students with a rigorous education that prepares them for successful careers as accounting professionals. Consistent with that objective, the program strives to develop the following types of skills that according to the AICPA are necessary for entry-level CPAs:

- (1) Communication - the ability to effectively elicit and/or express information through written or oral means.
- (2) Research - the ability to locate and extract relevant information from available resource materials.
- (3) Analysis - the ability to organize, process, and interpret data to develop options for decision-making.
- (4) Judgment - the ability to evaluate options for decision-making and provide an appropriate conclusion.
- (5) Understanding - the ability to recognize and comprehend the meaning and application of a particular matter.
- (6) Internationalization – the ability to understand the accounting discipline from a global perspective.

## B. Assessment Methods

A major component of the assessment of the MACC program will be an evaluation of the performance of individual students with respect to Learning Goals 1 through 6 by faculty familiar with the program. The assessments will take place in the core courses taken by all MACC students. These direct assessments will be supplemented by indirect assessments in the form of periodic surveys of graduates of the MACC program.

An outline of the assessment activities for the MACC program is provided below.

### *(1) Direct Assessments*

*Learning Goal (1) Communication: The ability to effectively elicit and/or express information through written or oral means.*

Oral and written communication skills are developed and also assessed in required research and communication courses in each track of the MACC program: Accounting Research and Communication (ACCT 734) for students in the Business Measurement & Assurance Track or Tax Research and Communication (ACCT 753) and Advanced Estate and Income Tax Planning (ACCT 756) for students in the Taxation Track.

In each course, students are required to prepare individual written assignments, which can include but are not limited to case studies and business memorandums. A sample of each

of these written assignments from students in both tracks will be evaluated by an external reviewer with experience in evaluating written communication at the master's level. Each written assignment will be evaluated using a standard scoring rubric for master's level written papers.

Oral communication abilities will be assessed using videotaped oral presentations given by students in each track who are enrolled in either Accounting Research and Communication (ACCT 734) for the Business Measurement and Assurance Track or Advanced Estate and Income Tax Planning (ACCT 756) for the Taxation Track. Each course requires students to give an oral presentation on an Accounting topic. A sample of students from each track will have their presentations videotaped. The recorded presentations will be evaluated by an external reviewer using an oral communications scoring rubric developed by the Center for Business Communication.

*Learning Goal (2) Research: The ability to locate and extract relevant information from available resource materials.*

Research skills are developed and also assessed in a required research and communication course in each track of the MACC program: Accounting Research and Communication (ACCT 734) for the Business Measurement & Assurance Track, and Tax Research and Communication (ACCT 753) for the Taxation Track. Students in both tracks will prepare individual case assignments that require them to be able to extract relevant information from outside sources in their preparation of the case. A sample of the cases will be forwarded to an external reviewer who is familiar with the subject matter for evaluation. The reviewer will use a standard scoring rubric for the evaluation of an accounting case to score each assignment.

*Learning Goal (3) Analysis: The ability to organize, process, and interpret data to develop options for decision-making.*

Analytical skills are developed and also assessed in a required research and communication course in each track of the MACC program: Accounting Research and Communication (ACCT 734) for the Business Measurement & Assurance Track, or Tax Research and Communication (ACCT 753) for the Taxation Track. Students in both tracks will prepare individual case assignments that require them to be able to analyze the most important supporting data or other evidence regarding each alternative presented in the case. A sample of the cases will be forwarded to an external reviewer who is familiar with the subject matter for evaluation. The reviewer will use a standard scoring rubric for the evaluation of an accounting case to score each assignment.

*Learning Goal (4) Judgment: The ability to evaluate options for decision-making and provide an appropriate conclusion.*

Judgment is developed and also assessed in a required research and communication course in each track of the MACC program: Accounting Research and Communication (ACCT 734) for the Business Measurement & Assurance Track, or Tax Research and Communication (ACCT 753) for the Taxation Track. Students in both tracks will prepare

individual case assignments that require them to be able to develop useful conclusions and recommendations supported by appropriate data. A sample of the cases will be forwarded to an external reviewer who is familiar with the subject matter for evaluation. The reviewer will use a standard scoring rubric for the evaluation of an accounting case to score each assignment.

*Learning Goal (5) Understanding: The ability to recognize and comprehend the meaning and application of a particular matter*

Understanding is developed and also assessed in a required research and communication course in each track of the MACC program: Accounting Research and Communication (ACCT 734) for the Business Measurement & Assurance Track, and Tax Research and Communication (ACCT 753) for the Taxation Track. Students in both tracks will prepare individual case assignments that require them to be able to identify and summarize the main problem(s) or issue (s) in the case and address the influence of some of them. A sample of the cases will be forwarded to an external reviewer who is familiar with the subject matter for evaluation. The reviewer will use a standard scoring rubric for the evaluation of an accounting case to score each assignment.

*Learning Goal (6) Internationalization: The ability to understand the accounting discipline from a global perspective.*

An understanding of the accounting issues associated with international business activities will be assessed through the use of multiple choice questions on examinations in (ACCT 501) Financial Accounting III.

## **(2) Indirect Assessments**

Assessment of the MACC program also is conducted through an exit survey administered to graduating students by the Managing Director of the program. Additionally, surveys of graduates will be conducted 5 years after graduation and 10 years after graduation. These surveys will determine the percentage of graduates who have taken the CPA examination and the pass rate of those taking the exam. The surveys will also be used to monitor the current employment status and position of our graduates. The longitudinal employment data collected from these surveys will allow us to study the career path of our graduates and to assess their relative career success.

## **C. Evaluation and Reporting of Assessment Results**

In collaboration with The Office of Institutional Research and Assessment, the MACC Academic Coordinator and other faculty in the School of Accounting determine courses from which student work can be assessed for each learning goal. They may also identify faculty with the necessary expertise to complete the assessments. Samples of student work are collected from faculty by the Office of Innovation and Assessment. Results are tabulated and reports are generated by the Office of Innovation and Assessment. The results and action plan forms are distributed to the MACC Academic Coordinator and

other faculty in the School of Accounting who serve on the MACC Program Task Force. The MACC Program Task Force recommends program, curriculum, and/or assessment changes, which are then presented to the Graduate Program Faculty Committee (GPFC) for review. Revisions or changes to the assessment plan are reviewed and require approval by the GPFC. The loop is closed by revising the MACC assessment plan and disseminating all results and action plans to MACC program faculty.