

Weber State University
Biennial Report on Assessment of Student Learning

Cover Page

Department/Program: School of Accounting & Taxation: Master of Accounting
Academic Years of Report: 2017/2018 and 2018/19 (covering Summer 2017 through Spring 2019)
Date Submitted: 11/15/2019
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A. Brief Introductory Statement:

Please review the Introductory Statement and contact information for your department or academic program displayed on the assessment site: <http://www.weber.edu/portfolio/departments.html> - if this information is current, please place an 'X' below. No further information is needed.

Information is current; no changes required.

The information is current.

B. Mission Statement

Please review the Mission Statement for your department or academic program displayed on the assessment site: <http://www.weber.edu/portfolio/departments.html> - if the mission statement is current, please place an 'X' below.; If the information is not current, please provide an update:

Information is current; no changes required.

The information is current.

C. Student Learning Outcomes

Please review the [Student Learning Outcomes](#) for your academic program displayed on the assessment site: <http://www.weber.edu/portfolio/departments.html>. In particular, review in light of recent strategic reporting and indicate any needed updates. If the outcomes are current, mark below.

Information is current; no changes required.

The information is current.

D-1. Curriculum

“A collection of courses is not a program. A curriculum has coherence, depth, and synthesis.”

(Linda Suskie; presentation at NWCCU Assessment Fellowship, June 19, 2019)

Please review the [Curriculum Grid](#) for your department or academic program displayed on the assessment site:

<http://www.weber.edu/portfolio/departments.html>.

Indicate in the curriculum grid where graduating student performance is assessed for each program outcome. In the ‘additional information’ section, please provide information about these assessments (e.g., portfolios, presentations, projects, etc.) This information will be summarized at the college and institutional level for inclusion in our NWCCU reporting on student achievement.

Curriculum Map Format

	Department/Program Learning Outcomes					
	Learning Outcome 1	Learning Outcome 2	Learning Outcome 3	Learning Outcome 4	Learning Outcome 5	Assessment Point
Core Courses in Department/Program						
MACC 6120 Financial Accounting and Reporting	3	3	2	3	3	LO 2, 5
MACC 6130 Govt. and Non-Profit Accounting	2	2	2	3	3	LO 1
MACC 6160 Financial Statement Analysis	2	2	2	3		
MACC 6330 Strategic Management Accounting	2	2	2	3	3	
MACC 6560 Adv. Auditing & Assurance Services	3	3	3	3	2	LO 2, 3
MACC 6610 Adv. Actg. Information Systems			2	3	2	LO 4

Note^a: Define words, letters or symbols used and their interpretation; i.e. 1= introduced, 2 = emphasized, 3 = mastered or I = Introduced, E = Emphasized, U = Utilized, A = Assessed comprehensively; these are examples, departmental choice of letters/numbers may differ

Note^b: Rows and columns should be transposed as required to meet the needs of each individual department

Additional Information (details about graduating student assessment):

Assessment Tools and Procedures

MACC	Outcome/Objective	Data Collection Point	Tools and Procedures	Frequency
1	Effective researchers and communicators <ul style="list-style-type: none"> Utilize relevant Internet sites and research databases as resources to gather information Prepare professional and persuasive letters and memos 	<ul style="list-style-type: none"> MACC 6130 MACC 6130 	<ul style="list-style-type: none"> Course embedded—Research Assignment Course embedded—Research Assignment 	<ul style="list-style-type: none"> Semester taught Semester taught
2	Understand std.s, laws and regulations applicable to professional accounting <ul style="list-style-type: none"> Apply the appropriate accounting standards to prepare financial statements Apply the appropriate auditing standards to design and conduct an audit 	<ul style="list-style-type: none"> MACC 6120 MACC 6560 	<ul style="list-style-type: none"> Course embedded—case analysis Course embedded—exam questions 	<ul style="list-style-type: none"> Semester taught Semester taught
3	Ethically aware <ul style="list-style-type: none"> Systematically analyze ethical issues in auditing 	<ul style="list-style-type: none"> MACC 6560 	<ul style="list-style-type: none"> Course embedded—exam questions 	<ul style="list-style-type: none"> Semester taught
4	Analytical thinkers <ul style="list-style-type: none"> Systematically evaluate accounting issues, generate & compare alternatives, and propose solutions 	<ul style="list-style-type: none"> MACC 6610 	<ul style="list-style-type: none"> Course embedded—case analysis 	<ul style="list-style-type: none"> Semester taught
5	Globally informed <ul style="list-style-type: none"> Understand international accounting practices 	<ul style="list-style-type: none"> MACC 6120 	<ul style="list-style-type: none"> Course embedded—exam questions 	<ul style="list-style-type: none"> Semester taught

D-2. [High Impact Educational Experiences](#) in the Curriculum

In response to the recent USHE requirement that all students have at least 1 HIEE in the first 30 credit hours and 1 HIEE in the major or minor we are asking programs to map HIEEs to curriculum using a traditional curriculum grid. This helps demonstrate how and where these goals are accomplished.

Additional information (HIEE planning, assessment, or other information):

This report is for the Master of Accounting program. Two HIEE opportunities are provided in the undergraduate accounting curriculum. The Master of Accounting program offers credit for student internships and has recently developed a study abroad program. These opportunities meet the definition of high impact educational experiences. They are not required courses.

E. Assessment Plan

Please update the Assessment Plan for your department displayed on the assessment site: <http://www.weber.edu/portfolio/departments.html>. Keep in mind that reporting will be done biennially instead of annually; that should be reflected in your assessment plan. Please ensure that Gen Ed courses are assessed/reported at least twice during a standard program review cycle.

A complete plan will include a list of courses from which data will be gathered and the schedule, as well as an overview of the assessment strategy the department is using (for example, portfolios, or a combination of Chi assessment data and student survey information, or industry certification exams, etc.), and plans for continuous improvement.

Assessment plan:

Information is current.

F. Report of assessment results for the most previous academic year:

There are varieties of ways in which departments can choose to show evidence of learning. This is one example. The critical pieces to include are 1) learning outcome being assessed, 2) method(s) of measurement used, 3) threshold for 'acceptable – that is, the target performance, 4) actual results of the assessment, 5) interpretation/reflection on findings 6) the course of action to be taken based upon the interpretation, and 7) how that action will be evaluated.

A. Evidence of Learning: Courses within the Major

Evidence of Learning Worksheet: **Courses within the Major**

Course: MACC 6130 Governmental and Nonprofit Accounting

Semester taught: Fall

Sections included: All

Evidence of Learning: Courses within the Major						
Measurable Learning Outcome	Method of Measurement*	Target Performance	Actual Performance	Interpretation of Findings	Action Plan/Use of Results	"Closing the Loop"
Learning Outcome 1:	Measure 1: Course embedded research assignment Utilize relevant Internet sites and research databases as resources to gather information	Measure 1: Subjective assessment of quality of written final product. 90% of students produce a high quality research paper.	Measure 1: 21 of 23 students produced high quality final papers – well written, compelling and concise, and using appropriate resources.	Measure 1: More than 90% of students met or exceeded expectations.	While students seem to have excellent research and writing skills, I do still sense a high level of anxiety w/r/t research processes and selection and narrowing of topic. I plan to expand my discussion of the use of library materials as well as additional reading assignments from authoritative sources (e.g., scholarly articles.)	In the current cycle, I did include a longer session on research skills and use of library resources. I also included an end-of-the semester presentation by each student.

Evidence of Learning: Courses within the Major						
Measurable Learning Outcome	Method of Measurement*	Target Performance	Actual Performance	Interpretation of Findings	Action Plan/Use of Results	"Closing the Loop"
	Measure 2: Course embedded research assignment (research proposal) Prepare professional and persuasive letters and memos	Measure 2: Subjective assessment of quality of research proposal. 90% of students produce a compelling research proposal that includes strong arguments and authoritative sources.	Measure 2: 19 of 23 research proposals met expectations.	Measure 2: Low performance resulting from a) inadequate resources and b) difficulty in achieving adequate scope of project.	I plan to expand my discussion of the use of library materials as well as additional reading assignments from authoritative sources (e.g., scholarly articles.) I also plan to incorporate a mid-semester presentation of their research proposal to allow sharing of best processes.	In the current cycle, I did include a longer session on research skills and use of library resources.

*Direct and indirect: at least one measure per objective must be a direct measure.

Evidence of Learning: Courses within the Major					
Measurable Learning Outcome	Method of Measurement*	Target Performance	Actual Performance	Action Plan/Use of Results	"Closing the Loop"
<p>Learning Outcome 2:</p> <p>Understand standards, laws and regulations applicable to professional accounting</p>	<p>Measure 1:</p> <p>Spring 2019:</p> <p>1. Assignments:</p> <p>1) Case studies. Utilize the accounting rules and relevant Internet sites and analyze the Trueblood cases.</p> <p>2) Three comprehensive consolidation spreadsheet assignments.</p> <p>3) A data analysis project investigating the value-relevance of accounting income measures.</p> <p>2. Two Exams The scores of the exams. The exam questions are all objective questions.</p>	<p>Measure 1:</p> <p>Spring 2019:</p> <p>1) Case studies: Subjective assessment of quality of written final product. If a project is well written, compelling and concise, and using appropriate resources, it is considered to have high quality.</p> <p>2) The three spreadsheet assignments. An assignment is considered of high quality if the student demonstrated a good understanding of the logic/relations of consolidation entries and the consolidation process, and finished approximately 80% of the consolidation entries correctly.</p> <p>3) A data analysis project. Ability to follow the calculation and provide correct</p>	<p>Measure 1:</p> <p>Spring 2019 :</p> <p>1) Case studies: 10 of 12 students produced high quality case assignments.</p> <p>2) The three spreadsheet assignments: 11 of the 12 the students provide high quality consolidation work.</p> <p>3) The data analysis project: All the students provide a high quality data analysis assignment.</p> <p>2. Two Exam 10 out of the 12 students received good scores.</p>	<p>1. The data analysis project needs to be more difficult so that it can test students' application of the analytics tools.</p> <p>I plan on changing the question so that students can demonstrate their skills using the tools and interpreting the results in spring 2020.</p> <p>2. The cases needs to address more new accounting issues. I plan on including cases on currently updated laws/regulations, such as the Tax Cuts and Jobs Act and the revenue recognition rules in 2020.</p>	<p>1. The data analysis project needs to be more difficult so that it can test students' application of the analytics tools.</p> <p>I plan on changing the question so that students can demonstrate their skills using the tools and interpreting the results in spring 2020.</p> <p>2. The cases needs to address more new accounting issues. I plan on including cases on currently updated laws/regulations, such as the Tax Cuts and Jobs Act and the revenue recognition rules in 2020.</p>

Evidence of Learning: Courses within the Major					
Measurable Learning Outcome	Method of Measurement*	Target Performance	Actual Performance	Action Plan/Use of Results	"Closing the Loop"
	<p>Spring 2018:</p> <p>1. Case Presentation. Each individual is assigned 1-2 cases. Each of them needs to utilize the accounting rules and relevant external resources and analyze the Trueblood cases. Present the case in front of the class.</p> <p>2. Assignments (Case write-up). Utilize the accounting rules and relevant external resources and analyze the Trueblood cases. Answer questions.</p> <p>3. Final Exam</p>	<p>numbers to the questions.</p> <p>2. Two Exams An average score over 80% is considered good.</p> <p>Spring 2018:</p> <p>1. Case Presentation. Subjective assessment of quality of presentation. If a presentation is comprehensive, concise, and using appropriate resources, it is considered to have high quality.</p> <p>2. Assignments (Case write-up). Subjective assessment of quality of written final product. If a project is well written, compelling and concise, and using appropriate resources, it is considered to have high quality.</p> <p>3. Final Exam A score over 80% is considered good.</p>	<p>Spring 2018:</p> <p>1. Case Presentation. All of the 10 students produced high quality presentation.</p> <p>2. Case Presentation. 9 of 10 students produced high quality case assignments.</p> <p>3. Final Exam 8 out of the 10 students received good score. However, 6 students' score is at the upper 70s and lower 80s.</p>	<p>Students seem to have excellent analysis and research skills in their presentation and case analysis. However, the languages used in the case questions seem a bit broad and difficult to understand. I plan on breaking down the questions and make them more specific and easy to understand.</p> <p>Additionally, the format of case presentation does not add much value on top of the evaluation of the case write-up. I decided to drop this part in 2019.</p> <p>Student seem to have understood the general rules of consolidation. But they need better skills in solving more comprehensive problems. I plan on adding more comprehensive consolidations in the assignment to enhance student's skills related to this advanced topic.</p>	<p>In the semester Spring 2019. I added three comprehensive consolidation questions in the assignment.</p> <p>Additionally, I revised the case questions. As a result, each case has a longer question list with each one being more specific.</p> <p>I dropped the case presentation part in 2019.</p>

Evidence of Learning: Courses within the Major					
Measurable Learning Outcome	Method of Measurement*	Target Performance	Actual Performance	Action Plan/Use of Results	"Closing the Loop"
	The score of the exam. The exam only includes objective questions.				
Learning Outcome 5: Be Globally Informed	<p>Measure 1:</p> <p>Spring 2019:</p> <p>One case write-up about the consolidation of Wholly Foreign-Owned Enterprise (WFOE) in China.</p> <p>Spring 2018:</p> <p>One case write-up about the consolidation of Wholly Foreign-Owned Enterprise (WFOE) in China.</p>	<p>Measure 1:</p> <p>Spring 2019:</p> <p>Subjective assessment of quality of written final product. If a project is well written, compelling and concise, and using appropriate resources, it is considered to have high quality.</p> <p>Spring 2018:</p> <p>Subjective assessment of quality of written final product. If a project is well written, compelling and concise, and using</p>	<p>Measure 1:</p> <p>Spring 2019:</p> <p>11 of the 12 students produced high quality case assignments.</p> <p>Spring 2018:</p> <p>9 of 10 students produced high quality case assignments.</p>	<p>Students have demonstrated a thorough understanding of accounting rules for VIE consolidation.</p> <p>They also have demonstrated in the discussion that they understood the historical and legal background of WFOE well.</p> <p>Students have demonstrated a thorough understanding of accounting rules for VIE consolidation. However, their view of this issue is restricted to accounting aspect. I plan on</p>	<p>Students have demonstrated a thorough understanding of accounting rules for VIE consolidation.</p> <p>They also have demonstrated in the discussion that they understood the historical and legal background of WFOE well.</p> <p>In Spring 2019, I added additional questions in this case, addressing the incentives of the WFOE acquisition.</p>

Evidence of Learning: Courses within the Major					
Measurable Learning Outcome	Method of Measurement*	Target Performance	Actual Performance	Action Plan/Use of Results	"Closing the Loop"
		appropriate resources, it is considered to have high quality.		extending the discussion to the social and legal environments in China. This will help students to understand the real incentives behind the consolidation decisions related to WFOE.	

*Direct and indirect: at least one measure per objective must be a direct measure.

Evidence of Learning: Courses within the Major						
Measurable Learning Outcome	Method of Measurement*	Target Performance	Actual Performance	Interpretation of Findings	Action Plan/Use of Results	"Closing the Loop"
<p>Learning Outcome 2:</p> <p>Understand standards, laws and regulations applicable to professional accounting</p>	<p>Measure 1:</p> <p>In-class project</p>	<p>Measure 1:</p> <p>80% student success rate</p>	<p>Measure 1:</p> <p>Fall 2018 Cycle:</p> <p>n = 9 All students were able to meet basic case criteria. 9 of 9 students discussed the case requirements at an 80% detail threshold.</p>	<p>Measure 1:</p> <p>Majority of students recognized how a proposed auditing standard would affect the profession and individual audits.</p>	<p>In the past, PCAOB Calls for Public Comment have been sporadic and not well aligned with the semester. In the future, we will again ask students to evaluate a past standard, determining if the current level holds.</p>	<p>As there were no PCAOB Calls for Public Comment available, students instead analyzed a prior standard by considering and expressing anticipated viewpoints from a variety of stakeholders (investors, managers, audit committee members, and auditors).</p>
<p>Learning Outcome 3:</p> <p>Be ethically aware</p>	<p>Measure 1:</p> <p>In-class project</p>	<p>Measure 1:</p> <p>90% of class achieves a score of 80% or better on assessed case.</p>	<p>Measure 1:</p> <p>Fall 2018 Cycle:</p> <p>n = 9 All students were able to meet basic case criteria. 7 of 9 students discussed the case requirements at an 80% detail threshold.</p>	<p>Measure 1:</p> <p>Majority of students could identify an ethical dilemma, potential affected parties, and relevant Code of Conduct guidance.</p> <p>90% of class achieves a score of 80% or better on assessed case.</p> <p>Meeting Standard</p>	<p>We will administer the same or a similar ethical dilemma again, evaluating if the current threshold remains constant or improves.</p>	<p>To further direct measurement at ethical decisions that auditors make, we implemented a new assignment this semester. Students analyzed a case describing an audit-based ethical dilemma, and were required to (1) state and defend whether a potential action would be appropriate, (2) identify the parties potentially affected by the outcome of the ethical dilemma, and (3) discuss</p>

Evidence of Learning: Courses within the Major						
Measurable Learning Outcome	Method of Measurement*	Target Performance	Actual Performance	Interpretation of Findings	Action Plan/Use of Results	"Closing the Loop"
						relevant guidance from the AICPA Code of Conduct.

*Direct and indirect: at least one measure per objective must be a direct measure.

Evidence of Learning: Courses within the Major						
Measurable Learning Outcome	Method of Measurement*	Target Performance	Actual Performance	Interpretation of Findings	Action Plan/Use of Results	"Closing the Loop"
Learning Outcome 4: Be analytical thinkers	Measure 1: Case Analysis	Measure 1: Students will score at 85% or above using an established rubric.	Measure 1: Fall 2018: N=13 Student average was better than 85% Fall 2017: N=14 Student average was better than 85%	Measure 1: Target performance goal was met. Target performance goal was met.	As target performance was achieved, the course will continue as is. Continue with real business data and proposed solutions. As target performance was achieved, the course will continue as is. Continue with real business data and proposed solutions.	Using data from actual governmental entity that is required by State of Utah budget and cash flow prediction analysis. Bond whether to pay off bond early. Two professionals from Utah State Auditor's office came to class and 5 students presented their system to compare pre-audit transactions with post audit statements of earnings. Expect students to test system with subsequent year end numbers.

*Direct and indirect: at least one measure per objective must be a direct measure.

Appendix A

Most departments or programs receive a number of recommendations from their Five/Seven-Year Program Review processes. This page provides a means of updating progress towards the recommendations the department/program is acting upon.

Additional narrative:

Assurance of Learning was not identified as an area of significant concern during the School of Accounting and Taxation's latest Program Review.

Appendix B

Please provide the following information about the full-time and adjunct faculty contracted by your department during the last academic year (summer through spring). Gathering this information each year will help with the headcount reporting that must be done for the final Five Year Program Review document that is shared with the State Board of Regents.

Faculty Headcount	2017-28	2018-19
With Doctoral Degrees (Including MFA and other terminal degrees, as specified by the institution)	12	12
Full-time Tenured	8	8
Full-time Non-Tenured (includes tenure-track)	4	4
Part-time and adjunct		
With Master's Degrees	3	3
Full-time Tenured		
Full-time Non-Tenured	3	3
Part-time and adjunct		
With Bachelor's Degrees		
Full-time Tenured		
Full-time Non-tenured		
Part-time and adjunct		
Other		
Full-time Tenured		
Full-time Non-tenured		
Part-time		
Total Headcount Faculty		
Full-time Tenured	8	8
Full-time Non-tenured	7	7
Part-time		

Please respond to the following questions.

1) First year student success is critical to WSU's retention and graduation efforts. We are interested in finding out how departments support their first-year students. Do you have mechanisms and processes in place to identify, meet with, and support first-year students? Please provide a brief narrative focusing on your program's support of new students:

a. Any first-year students taking courses in your program(s).

N/A for the Master of Accounting program.

b. Students declared in your program(s), whether or not they are taking courses in your program(s)

N/A for the Master of Accounting program.

2) A key component of sound assessment practice is the process of 'closing the loop' – that is, following up on changes implemented as a response to your assessment findings, to determine the impact of those changes/innovations. It is also an aspect of assessment on which we need to improve, as suggested in our NWCCU mid-cycle report. Please describe the processes your program has in place to 'close the loop'.

The School of Accounting and Taxation discusses the Assurance of Learning process at least annually during faculty meetings. The department emphasizes that assessment should not be course-based assessment, but rather curriculum-based assessment. If students are not meeting the expectations established in the Assurance of Learning program, the department reviews a curriculum map to review where concepts are introduced, reinforced, and applied. A closing the loop activity might be necessary in the course that collects the data for the assessment point, but closing the loop activities might also be necessary in other courses to improve success at the assessment point. The department reviews its entire curriculum to determine appropriate closing the loop activities and when these activities should be introduced.

Glossary

Student Learning Outcomes/Measurable Learning Outcomes

The terms ‘learning outcome’, ‘learning objective’, ‘learning competency’, and ‘learning goal’ are often used interchangeably. Broadly, these terms reference what we want students to be able to do AFTER they pass a course or graduate from a program. For this document, we will use the word ‘outcomes’. Good learning outcomes are specific (but not too specific), are observable, and are clear. Good learning outcomes focus on skills: knowledge and understanding; transferrable skills; habits of mind; career skills; attitudes and values.

- Should be developed using action words (if you can see it, you can assess it).
- Use compound statements judiciously.
- Use complex statements judiciously.

Curriculum Grid

A chart identifying the key learning outcomes addressed in each of the curriculum’s key elements or learning experiences (Suskie, 2019). A good curriculum:

- Gives students ample, diverse opportunities to achieve core learning outcomes.
- Has appropriate, progressive rigor.
- Concludes with an integrative, synthesizing capstone experience.
- Is focused and simple.
- Uses research-informed strategies to help students learn and succeed.
- Is consistent across venues and modalities.
- Is greater than the sum of its parts.

Target Performance (previously referred to as ‘Threshold’)

The level of performance at which students are doing well enough to succeed in later studies (e.g., next course in sequence or next level of course) or career.

Actual Performance

How students performed on the specific assessment. An average score is less meaningful than a distribution of scores (for example, 72% of students met or exceeded the target performance, 5% of students failed the assessment).

Closing the Loop

The process of following up on changes made to curriculum, pedagogy, materials, etc., to determine if the changes had the desired impact.

Continuous Improvement

An idea with roots in manufacturing, that promotes the ongoing effort to improve. Continuous improvement uses data and evidence to improve student learning and drive student success.

Direct evidence

Evidence based upon actual student work; performance on a test, a presentation, or a research paper, for example. Direct evidence is tangible, visible, and measurable.

Indirect evidence

Evidence that serves as a proxy for student learning. May include student opinion/perception of learning, course grades, measures of satisfaction, participation. Works well as a complement to direct evidence.

HIEE – High Impact Educational Experiences

Promote student learning through curricular and co-curricular activities that are intentionally designed to foster active and integrative student engagement by utilizing multiple impact strategies.