

Weber State University
Biennial Report on Assessment of Student Learning

Cover Page

Department/Program: School of Accounting & Taxation: Master of Accounting
Academic Year of Report: 2020/21 (covering Summer 2019 through Spring 2021)
Date Submitted: 11/15/2021
Report author: Darcie Costello

Contact Information:

Phone: 801-626-6492

Email: darciecostello@weber.edu

We have updated the Institutional Effectiveness website, which includes an update for each program page. All Biennial Assessment and Program Review reports will now be available on a single page. Please review your page for completeness and accuracy, and indicate on the list below the changes that need to be made. Access your program page from the top-level [results](#) page. Select the appropriate college and then your program from the subsequent page.

A. Mission Statement

Information is current; no changes required.

Information here is current.

B. Student Learning Outcomes

(please note the addition of certificate and associate credential learning outcomes)

Information is current; no changes required.

Information here is current.

C. Curriculum (please note, we are using Google Sheets for this section so that updates are easier to make)

Information is current; no changes required.

Update if not current (you may request access to the Google Sheet if that is easiest, or we can make the updates):

I have provided as a separate attachment the new Master of Accounting Curriculum Mapping Worksheet. The attached curriculum map demonstrates in which Master of Accounting courses each Learning Objective is introduced, reinforced (emphasized), and/or applied (mastered).

D. Program and Contact Information

 Information is current; no changes required.

The contact information for the Master of Accounting program has changed.

Dr. James Hansen
Weber State University
3803 University Circle
Ogden, UT 84408
Wattis Business Bldg, Rm 259
(801) 626-6433

E. Assessment Plan

We have traditionally asked programs to report on outcome achievement by students at the course level. We are encouraging programs to consider alternative assessment approaches and plans that are outcome-based as opposed to course-based, though course-based assessment can continue to be used. A complete assessment plan will include a timeline (which courses or which outcomes will be assessed each year), an overall assessment strategy (course-based, outcome-based, reviewed juries, ePortfolio, field tests, etc.), information about how you will collect and review data, and information about how the department/program faculty are engaged in the assessment review.

 Information is current; no changes required.

The Assessment Plan requires the following changes:

The latest guidance from AACSB suggests an AoL program that measures student performance less frequently while focusing more efforts on meaningful closing the loop activities. The School of Accounting and Taxation has adjusted our AoL schedule accordingly. We last collected direct measures of student performance in Spring 2020. We will collect again in Spring 2022. In the interim, we are implementing closing the loop activities (curricular changes) that we hope will result in improved student performance across our learning objectives.

The website currently displays an outdated grid that suggests data collection every year. This no longer applies. Moving forward, we will collect direct measures of student performance and identify closing the loop activities in Spring 2020. We will implement closing the loop activities during Fall 2020, Spring 2021, and Fall 2021, and assess the effectiveness of closing the loop activities in Spring 2022. The cycle will then begin again.

The School of Accounting and Taxation collects indirect measures of student performance in addition to direct, outcome-based measures of student achievement. The department meets regularly with our Advisory Board. Board members provide feedback regarding our curriculum, including suggestions for potential improvements based on ongoing changes in the accounting profession. Additionally, our graduating students complete an exit survey. Students answer questions addressing the degree to which they feel they've met the learning objectives identified in our curriculum map. The Master of Accounting faculty discuss these indirect measures during department meetings to identify possible curriculum improvements.

F. Student Achievement

- a. Percent of students completing degrees after 90 credit hours within 2 years and a reflection on that metric. What department initiatives are in place to address this?

While this question does not apply to the Master of Accounting program, please review the table below as it provides information regarding program completion time for the Master of Accounting and Master of Taxation programs (this information is not available for each separate program).

Additive Program Unit Percentages										
Data for the most recent three years reflect in-progress students and may change over time										
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
In 1 Year or Less	83%	80%	73%	75%	77%	73%	67%	79%	74%	35%
In 2 Years or Less	95%	89%	86%	94%	87%	88%	80%	83%	74%	35%
In 3 Years or Less	97%	89%	86%	94%	87%	90%	82%	83%	74%	35%
At Any Point	100%	91%	86%	94%	87%	90%	82%	83%	74%	35%
Has Not Graduated	0%	9%	14%	6%	13%	10%	18%	17%	26%	65%

From 2014-2015 through 2018-2019, on average, 86.4% of Master of Accounting and Master of Taxation students completed their degree program within two years. The Master of Accounting faculty are dedicated to the academic and professional success of our students. We will continue to encourage our students towards timely graduation based on their personal and professional situations.

Evidence of Learning

There are varieties of ways in which departments can choose to show evidence of learning.

1) Course-based assessment

- a. This is the format we have traditionally suggested programs use for assessment. The familiar 'evidence of learning worksheets' are included in the template and can also be accessed from the IE website. The critical pieces to include are:
 - i. learning outcomes addressed in the course,
 - ii. method(s) of measurement used,
 - iii. threshold for 'acceptable – that is, the target performance,
 - iv. actual results of the assessment,
 - v. interpretation/reflection on findings,
 - vi. the course of action to be taken based upon the interpretation,
 - vii. how that action will be evaluated.

2) Outcome-based assessment

- a. Moving from course-based to outcome-based assessment has the potential for programs to gather and reflect upon data that are more meaningful, and to connect assessment findings from throughout the program. The approach may be much easier for associates and certificate programs where only select students in classes are earning the credential. For more information email (gniklason@weber.edu)
- b. Reporting options include:
 - i. A traditional evidence-of-learning [worksheet](#) with an outcome (across multiple courses) as the focus (instead of a course with multiple outcomes).
 - ii. A report that is more [narrative-based](#).
 - iii. Other tools such as an ePortfolio in which key or signature assignments have been identified by the faculty, and uploaded by the student with their reflection. The key or signature assignments are aligned to student learning outcomes. (ePortfolio is an excellent assessment tool for certificates and associate degrees.)
 - iv. There are other approaches such as juried reviews, physical portfolios, field tests, etc.

- 3) General Education course assessment needs to continue to be reported at the course level using either the [traditional template](#) or a more [narrative-based format](#). See the [Checklist and Template](#) page for area-specific worksheets as well.

Note: if you cannot download templates directly from this document, please visit our [template page](#) for downloads.

A. Evidence of Learning: Courses within the Major

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 1:</p> <p>Utilize relevant Internet sites and research databases as resources to gather information</p> <p>Assessment Point:</p> <p>MACC 6130 Governmental and Nonprofit Accounting</p>	<p>Measure 1:</p> <p>Subjective assessment of quality of written final product.</p>	<p>90% of students produce a high-quality research paper.</p>	<p>More than 90% of students met or exceeded expectations.</p>	<p>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.)</p>	<p>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.)</p>	<p>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.</p>
<p>Learning Outcome 2:</p> <p>Prepare professional and persuasive letters and memos</p> <p>Assessment Point:</p> <p>MACC 6330 Strategic Management Accounting</p>	<p>Measure 1:</p> <p>On final exam, all students were asked to prepare a statement comparing theoretical differences in the roles of financial and managerial accounting.</p>	<p>Out of 40 possible points, <85% of students should earn a score of 35 or better</p>	<p>7 of 14 students received scores of 35 or better (50%)</p>	<p>In part, the measure convoluted the quality of their writing and organization with their understanding of financial and managerial accounting. In reviewing answers students gave, and considering only the quality of their writing and arguments, I concluded that 8 met the threshold, 5 were questionable, and 1 was unsatisfactory (i.e., the 85% target was not met.)</p>	<p>Components of the course contain online discussions and presentations. More assessment of the quality of those presentations and discussions will be implemented.</p>	<p>Components of the course contain online discussions and presentations. More assessment of the quality of those presentations and discussions will be implemented.</p>

Measurable Learning Outcome:	Method of Measurement	Target Performance	Actual Performance	Interpretation of Findings	Action Plan/Use of Results	"Closing the Loop"
<p>Learning Outcome 3:</p> <p>Apply the appropriate accounting standards to prepare financial statements</p> <p>Assessment Point:</p> <p>MACC 6120 Financial Accounting & Reporting</p>	<p>1. Assignments:</p> <p>1) 12 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>2. Two Exams The scores of the exams. The exam questions are all objective questions.</p>	<p>1. Assignments:</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>1. Assignments:</p> <p>1) Case studies: 13 of 15 students produced high quality case assignments.</p> <p>2) The three spreadsheet assignments: 13 of the 15 the students provide high quality consolidation work.</p> <p>2. Two Exam 12 out of the 15 students received good scores.</p>	<p>Students seem to have a good understanding of consolidations and other related accounting knowledge.</p>	<p>In Spring 2021, I plan on:</p> <p>1. Include in the assignments a data analytic project so that students can demonstrate their skills using materials from advanced accounting topics, such as equity method accounting & business acquisition.</p> <p>2. Add FASB database research related to advanced accounting topics, so that students can learn how to search for answer when there is limited help from professor or text books.</p>	<p>My plan in 2020 to revise some teaching materials that I had made in 2019 was negatively impacted by Covid-19 in spring 2020. However, I will keep working on improving the course in 2021. The following changes has already been in progress for spring 2021:</p> <p>1. I will include a data analysis project for spring 2021. Students can demonstrate their skills using excel worksheet data analytics tools and enhance their understanding of earnings forecast.</p> <p>2. This year's covid-19 had a huge impact on international business relationship, so I decided to include in spring 2021 semester foreign currencies hedging and translation of</p>

		<p>2. Two Exams An average score over 85% is considered good.</p>				<p>financial statements in foreign currency. These accounting issues may greatly help students to understand how the effect of a global pandemic could affect a global company's performance.</p>
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Measurable Learning Outcome:	Method of Measurement	Target Performance	Actual Performance	Interpretation of Findings	Action Plan/Use of Results	"Closing the Loop"
<p>Learning Outcome 4:</p> <p>Apply the appropriate auditing standards to design and conduct an audit</p> <p>Assessment Point:</p> <p>MACC 6560 Advanced Auditing & Assurance Services</p>	<p>Measure 1:</p> <p>The students completed a project where they evaluated a proposed standard from the PCAOB</p>	<p>Of the students, 80% receive 87% or higher of the points possible based upon the grading criteria.</p>	<p>68% of the students received an 87% or higher of the available points.</p>	<p>Through student survey responses, the students thought the project was a valuable learning experience but they did not feel they had enough preparation time and also that the instructions could be clearer.</p>	<p>Increase preparation time for the assignment and also work on clarifying the instructions.</p>	<p>Implement action plan and reassess.</p>
<p>Learning Outcome 5:</p> <p>Systematically analyze ethical issues in accounting</p> <p>Assessment Point:</p> <p>MACC 6560 Advanced Auditing & Assurance Services</p>	<p>Measure 1:</p> <p>Class Case – Students are presented with an ethical case to complete.</p>	<p>Of the students, 90% will receive 90% or higher of the assigned points based on the grading criteria.</p>	<p>100% of the students received 90% or higher.</p>	<p>Students were consistent and chose correct responses to an ethical situation.</p>	<p>I will work on providing a case that describes an alternative/more difficult ethical dilemma.</p>	<p>Implement action plan and then reassess.</p>

Measurable Learning Outcome:	Method of Measurement	Target Performance	Actual Performance	Interpretation of Findings	Action Plan/Use of Results	"Closing the Loop"
<p>Learning Outcome 6:</p> <p>Systematically evaluate accounting issues, generate & compare alternatives, and propose solutions</p> <p>Assessment Point:</p> <p>MACC 6610 Advanced Accounting Information Systems</p>	<p>Measure 1:</p> <p>Case Analysis</p>	<p>Students will score at 85% or above using an established rubric.</p>	<p>Student average was better than 85%</p>	<p>Target performance goal was met</p>	<p>As target performance was achieved, the course will continue as is. Continue with real business data and proposed solutions.</p>	<p>Using data from actual governmental entity that is required by State of Utah budget and cash flow prediction analysis.</p> <p>Formal proposal is written to the "board as to whether early payoff of bond should be done or not.</p>
<p>Learning Outcome 7:</p> <p>Understand international accounting practice</p> <p>Assessment Point:</p> <p>MACC 6120 Financial Accounting & Reporting</p>	<p>Measure 1:</p> <p>One case write-up about the deferred tax issue related to subsidiaries in foreign countries with potential tax impacts.</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>14 of the 15 students produced high quality case assignments.</p>	<p>Students have demonstrated a thorough understanding of accounting rules for deferred tax issues related to foreign subsidiaries.</p>	<p>I have added more materials in spring 2021 which will extend their knowledge about potential accounting issues related to international transactions.</p>	<p>1. I plan on extending the discussion to the social and legal environments in China. In spring 2021, I would like to bring into the class discussion the potential risk related to investment in China, such as event of the suspension and delisting of Luckin Coffee Inc. in April 2020.</p> <p>2. I have added in spring 2021's course materials on foreign currencies hedging and translation of financial statements in foreign currency.</p>

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 enacting.

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. However, the Master of Accounting program recently evaluated its learning goals and outcomes and better aligned them with the goals and outcomes of the Goddard School. The MAcc faculty created a curriculum map and reviewed data collection and assessment points to ensure the MAcc program is measuring student learning at the best points throughout the curriculum.

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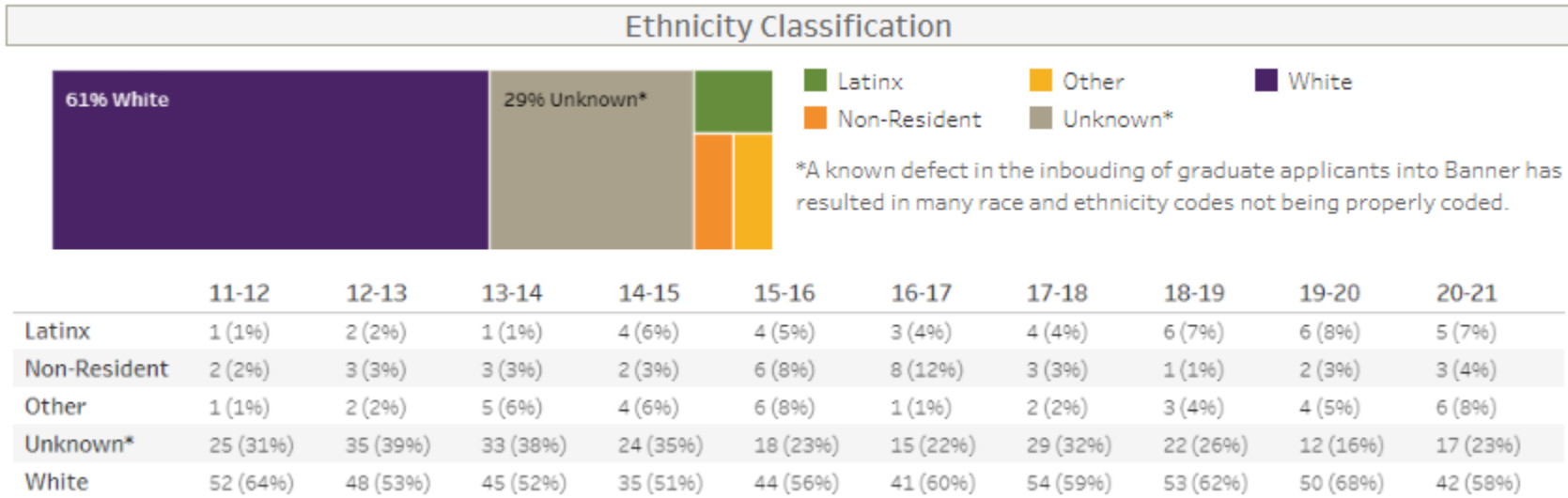
Appendix B

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	2018-18	2019-20	2020-21
With Doctoral Degrees (Including MFA and other terminal degrees, as specified by the institution)	12	10	11
Full-time Tenured	8	7	8
Full-time Non-Tenured (includes tenure-track)	4	3	3
Part-time and adjunct			
With Master's Degrees	3	2	5
Full-time Tenured			
Full-time Non-Tenured	3	2	3
Part-time and adjunct			2
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	7	8
Full-time Non-tenured	7	5	6
Part-time			2

Please respond to the following questions.

- 1) Review and comment on the trend of minority students enrolling in your classes (particularly lower-division, GEN Ed) and in your programs.



Fifty-eight percent of Master of Accounting and Master of Taxation students identified their ethnicity as “White” during the 2020-2021 academic year. The percentage of White students has consistently been around 60% since 2011-2012. Seven percent of students identified their ethnicity as “Latinx” during the 2020-2021 academic year. Over the last several years, the percentage of Latinx students has been around 5%. The percentage of Latinx students has grown since 2011-2012 when only 1% of students identified as Latinx.

The Goddard School has made a commitment to building a community that values equity, diversity, and inclusion (<https://weber.edu/goddard/DEI.html>). The faculty of the School of Accounting and Taxation are active participants in these efforts. Additionally, our faculty regularly attend recruiting events at local high schools in an effort to increase enrollment of minority students in our programs.

- 2) What support (from enrollment services, advising, first-year transition office, access & diversity, etc.) do you need to help you recruit and retain students?

The Master of Accounting program is well supported by the program's administrative specialist and by the marketing manager for the Goddard School.

- 3) We have invited you to re-think your program assessment. What strategies are you considering? What support or help would you like?

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- 4) Finally, we are supporting our Concurrent Enrollment accreditation process. Does your program offer concurrent enrollment classes? If so, have you been able to submit the information requested from the Concurrent Enrollment office? Staff from OIE will reach out to you in the next few months to assist in finalizing that data submission as well as gather information for concurrent Gen Ed assessment.

Our program does not offer concurrent enrollment classes.

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. Please see <https://weber.edu/weberthrives/HIEE.html>