

Weber State University
Annual Assessment of Evidence of Learning

Cover Page

Department/Program: School of Accounting & Taxation: Master of Accounting
Academic Year of Report: Summer_Fall 2016/Spring 2017
Date Submitted: 11/30/2017
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A. Brief Introductory Statement:

Please review the Introductory Statement and contact information for your department displayed on the assessment site: <http://www.weber.edu/portfolio/departments.html> - if this information is current, please indicate as much. No further information is needed. We will indicate “Last Reviewed: [current date]” on the page.
If the information is not current, please provide an update:

The website of the department has changed to: “<https://www.weber.edu/goddard/SchoolOfAccountingAndTaxation.html>”

B. Mission Statement

Please review the Mission Statement for your department displayed on the assessment site:

<http://www.weber.edu/portfolio/departments.html> - if it is current, please indicate as much; we will mark the web page as “Last Reviewed [current date]”. No further information is needed.

If the information is not current, please provide an update:

Information is current.

C. Student Learning Outcomes

Please review the Student Learning Outcomes for your department displayed on the assessment site:

<http://www.weber.edu/portfolio/departments.html> - if they are current, please indicate as much; we will mark the web page as “Last Reviewed [current date]”. No further information is needed.

If they are not current, please provide an update:

Information is current.

Measurable Learning Outcomes

At the end of their study in the School of Accounting and Taxation, Master of Accounting students will:

- 1) Be effective researchers and communicators.
- 2) Will understand standards, laws, and regulations applicable to professional accounting.
- 3) Be ethically aware.
- 4) Be analytical thinkers.
- 5) Be globally informed.

D. Curriculum

Please review the Curriculum Grid for your department displayed on the assessment site:

<http://www.weber.edu/portfolio/departments.html> - if it is current, please indicate as much; we will mark the web page as “Last Reviewed: [current data]”. No further information is needed.

If the curriculum grid is not current, please provide an update:

Information is not current, updates below. MACC 6570 – Information Systems Auditing is no longer a required course in the program.

Curriculum Map

	Department/Program Learning Outcomes							
	Learning Outcome 1	Learning Outcome 2	Learning Outcome 3	Learning Outcome 4	Learning Outcome 4			
Core Courses in Department/Program								
MACC 6120 Financial Accounting and Reporting	3	3	2	3	3			
MACC 6130 Govt. and Non-Profit Accounting	2	2	2	3	3			
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			
MACC 6160 Adv. Actg. Information Systems			2	3	2			

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 (if needed)

E. Assessment Plan

Please review the Assessment Plan for your department displayed on the assessment site:

<http://www.weber.edu/portfolio/departments.html> - if the plan current, please indicate as much; we will mark the web page as “Last Reviewed [current date]”. No further information is needed.

If the plan is not current, please provide an update:

The site should contain an up-to-date assessment plan with planning going out a minimum of three years beyond the current year. Please review the plan displayed for your department at the above site. The plan should 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.).

Please be sure to include your planned assessment of any general education courses taught within your department. This information will be used to update the General Education Improvement and Assessment Committee’s planning documentation.

Information is current.

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

There are a variety of ways in which departments can choose to show evidence of learning. This is one example. The critical pieces to include are 1) what learning outcome is being assessed, 2) what method of measurement was used, 3) what the threshold for 'acceptable performance' is for that measurement, 4) what the actual results of the assessment were, 5) how those findings are interpreted, and 6) what is the course of action to be taken based upon the interpretation.

Assessment Tools and Procedures

MACC	Outcome/Objective	Data Collection Point	Tools and Procedures	Frequency	Update for 2016-2017
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 	<ul style="list-style-type: none"> New outcome owner and new course. New outcome owner and new course.
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 	<ul style="list-style-type: none"> New outcome owner processes. No change in the current cycle to AoL processes.
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 	<ul style="list-style-type: none"> No change in the

	<ul style="list-style-type: none"> • Systematically analyze ethical issues in financial reporting 	<ul style="list-style-type: none"> • MACC 6120 	<ul style="list-style-type: none"> • Course embedded—case analysis 	<ul style="list-style-type: none"> • Semester taught 	<p>current cycle to AoL processes.</p> <ul style="list-style-type: none"> • New outcome owner.
4	<p>Analytical thinkers</p> <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 	<ul style="list-style-type: none"> • New outcome owner.
5	<p>Globally informed</p> <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 	<ul style="list-style-type: none"> • New outcome owner and new course.

Interpretation of data, Curricula Changes, and Interpretation of Changes

MACC	Outcome/Objective	Threshold and Interpretation of data ^a	Closing-the-Loop	Interpretation	Update for 2016-2017
1	<p>Effective researchers and communicators</p> <ul style="list-style-type: none"> A. (MACC 6130) Utilize relevant Internet sites and research databases as resources to gather information B. (MACC 6130) Prepare professional and persuasive letters and memos 	<ul style="list-style-type: none"> A. Fall 2016 92% of class achieves a score of 80% or better on assessed research assignments. Meeting standard. B. Fall 2016 89% of class achieves a score of 80% or better on assessed research assignments. Meeting standard. B. Spring/Summer 2017 100% of class achieves a score of 80% or better on assessed research assignments Meeting Standard 	<ul style="list-style-type: none"> A. Fall 2016 I intend to identify video sources to help those who are still struggling with this to locate appropriate source material. B. Fall 2016 We are working on updating communications requirements in the Goddard School and the School of Accounting & Taxation. B. Spring/Summer 2017 Provide additional qualitative feedback on written assignments and case presentations 	<p>A. Fall 2016 Cycle: n = 14</p> <p>B. Fall 2016 Cycle: n = 15</p> <p>B. Spring/Summer 2017 Cycle: n = 18</p>	<ul style="list-style-type: none"> A. All indications are that students have very good skills in identifying appropriate sources of information in support of an argument. B. Writing skills, supporting arguments, and effectively communicating their ideas seem to be strong among our MACC students.
2	Understand standards, laws and regulations	<ul style="list-style-type: none"> A. Fall 2016 90% of class 	<ul style="list-style-type: none"> A. Fall 2016 Continue to expand the use of the 	A. Fall 2016 Cycle:	A. Students continue to be able to

	<p>applicable to professional accounting</p> <ul style="list-style-type: none"> • A. (MACC 6120) Apply the appropriate accounting standards to prepare financial statements • B. (MACC 6560) Apply the appropriate auditing standards to design and conduct an audit 	<p>achieves a score of 80% or better on Trueblood case study that requires support from the FASB codification.</p> <ul style="list-style-type: none"> • Meeting standard. • A. Spring/Summer 2017 100% of class achieves a score of 80% or better on Trueblood case study that requires support from the FASB codification. • Meeting standard. • B. Fall 2016 Majority of students recognized how a proposed auditing standard would affect the profession and individual audits. 	<p>codification in several graduate courses where identification and application of relevant standards is appropriate.</p> <ul style="list-style-type: none"> • A. Spring/Summer 2017 Insufficient number of students compelled this case to judge. Require all students complete the case. Perhaps identify a better set of cases for this assignment • B. Fall 2016 I would like the students to prepare a comment letter for the PCAOB Call for Public Comment. None were open for comment during the semester. 	<p>n = 9</p> <p>A. Spring/Summer 2017 n = 4</p> <p>B. Fall 2016 Cycle: n = 7</p>	<p>effectively use the FASB codification. Increased use of the codification in class appears to have had a small, positive, marginal impact on student ability to locate and apply standards effectively.</p> <p>B. I would like adjust assignments to have students prepare a comment letter to respond to a Public Call for Comment from the PCAOB that will help students understand how appropriate auditing standards can affect the design and conduct of an audit. In the future, if nothing open for public comment, I may have them critique a past standard.</p>
3	<p>Ethically aware</p> <ul style="list-style-type: none"> • A. (MACC 6560) Systematically 	<ul style="list-style-type: none"> • A. Fall 2016 A majority of students met or 	<ul style="list-style-type: none"> • A. Fall 2016 Students chose an Accounting and Auditing Enforcement Release from the SEC 	<p>A. Fall 2016 Cycle n = 15</p>	<ul style="list-style-type: none"> • A. I will update the assignment to have the students specifically identify

	<p>analyze ethical issues in auditing.</p> <ul style="list-style-type: none"> • B. (MACC 6120) Systematically analyze ethical issues in financial reporting 	<p>exceeded expectations.</p> <ul style="list-style-type: none"> • B. Fall 2016 90% of class achieves a score of 80% or better on assessed case. • Meeting Standard • B. Spring/Summer 2017 73% of class achieves a score of 80% or better on assessed case. • Not enough students Meeting Standard 	<p>and addressed the question of “where was the auditor?”. Did not adjust assignment to have students identify the ethical issues the auditors faced. Will adjust the assignment for the next cycle.</p> <ul style="list-style-type: none"> • B. Fall 2016 Add additional case materials that ask students to, in different ways, identify ethical issues in financial and managerial reporting environments. • B. Spring/Summer 2017 Assign an accessible reading on earnings management and its ethical implications 	<p>B. Fall 2016 n = 9</p> <p>B. Spring/Summer 2017 n = 26</p>	<p>the ethical issues the company/auditor faced to help the students better analyze “where was the auditor?”</p> <ul style="list-style-type: none"> • B. Students appear to adequately assess ethical issues and sources of conflict.
4	<p>Analytical thinkers</p> <ul style="list-style-type: none"> • (MACC 6610) Systematically evaluate accounting issues, generate & compare alternatives, and propose solutions 	<ul style="list-style-type: none"> • Class average was greater than 85% on case on bond payoff analysis • Meeting Standard 	<p>Look for opportunity for students to do actual presentation to professionals.</p>	<p>Fall 2016 Cycle: n = 16</p>	<p>New outcome owner.</p>
5	<p>Globally informed</p> <ul style="list-style-type: none"> • (MACC 6120) Understand international accounting practices 	<p>Fall 2016: Students will score at either a sufficient or excellent level of competency. Students scored a 68% on these questions.</p>	<p>Fall 2016: Revisit metric and assess whether this means of assessing the learning outcome is appropriate.</p> <p>Spring/Summer 2017: Expand scope of questions. Require all</p>	<p>Fall 2016 Cycle: n = 20</p> <p>Spring/Summer 2017 n = 10</p>	<p>Students were asked eight rigorous questions and grading was normalized from the results. I believe these students (several of whom are international students) are “globally</p>

		Spring/Summer 2017: 60% of students responded adequately to the final exam questions.	students to answer international question.		informed." A better metric is needed to make an informed decision on how to evaluate and how to adjust within this learning outcome.

G. Summary of Artifact Collection Procedure

Artifact	Learning Outcome Measured	When/How Collected?	Where Stored?
Research Assignment Rubric	Learning Outcome 1	In-class	With outcome owner.
Case and Assignment Rubric	Learning Outcome 2	In-class	With outcome owner.
Case and Assignment Rubric	Learning Outcome 3	In-class	With outcome owner.
Case Rubric	Learning Outcome 4	In-class	With outcome owner.
Exam Question Result	Learning Outcome 5	Exam	With outcome owner.

Appendix A

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

None to report on.

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	16
With Doctoral Degrees (Including MFA and other terminal degrees, as specified by the institution)	12
Full-time Tenured	8
Full-time Non-Tenured (includes tenure-track)	3
Part-time	1
With Master's Degrees	4
Full-time Tenured	
Full-time Non-Tenured	3
Part-time	1
With Bachelor's Degrees	
Full-time Tenured	
Full-time Non-tenured	
Part-time	
Other	
Full-time Tenured	
Full-time Non-tenured	
Part-time	
Total Headcount Faculty	
Full-time Tenured	8
Full-time Non-tenured	6
Part-time	2

Please respond to the following questions.

- 1) Based on your program's assessment findings, what subsequent action will your program take?

During the past four years, several new members have joined the faculty. Last year and continuing this year, we have started reviewing learning outcomes and changed faculty assignments for assessment based on this faculty change. We are continuing to work to have a greater portion of the faculty involved in assessment. Revisions will be on going.

- 2) We are interested in better understanding how departments/programs assess their graduating seniors. Please provide a short narrative describing the practices/curriculum in place for your department/program. Please include both direct and indirect measures employed.

Besides the methods mentioned above, the major way that we assess students graduating from the Master of Accounting program is through the certified public Accountant (CPA) Exam. We are able to track how are students are doing on the CPA exam following graduation. We also give our graduating seniors a survey. One of the questions deals with employment upon graduation. This is an indirect way to measure whether the students have learned the material taught in the program and whether an external source (the employer) values and rewards the students learning by offering them a job.