Weber State University
Biennial Report on Assessment of Student Learning

Cover Page

Department/Program: Master of Accounting
Academic Year of Report: 2023 and 2024 (covering Summer 2022 through Spring 2024)
Date Submitted: November 15, 2024
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The Institutional Effectiveness website hosts a page for each program that displays assessment reports and information. All available biennial assessment and program review reports are located at the bottom of the program's page on our site. As a part of the biennial report process, we ask that you please review your page (link below) for completeness and accuracy and indicate below the updates that need to be made in sections A-E.

Program page link: https://www.weber.edu/ie/Results/AccountingM.html

A. Mission Statement

Is the Mission Statement current? No

Please replace the current Mission Statement with the following:

The Master of Accounting provides quality graduate education for developing agile professionals and career-oriented students that are prepared to succeed in the global economy. Our graduates will develop conceptual, technical, analytical and communication skills required for the accounting profession and the CPA exam.

B. Student Learning Outcomes

(Please include certificate and associate credential learning outcomes)

Are the Student Learning outcomes current? Yes

Information here is current.

C. Curriculum Grid

Is the Curriculum Grid current? No

Please use the following curriculum map as some of our courses and assessment points have changed:

	MACC Curriculum Mapping Worksheet							
		MACC 6120	MACC 6160	MACC 6180	MACC 6330	MACC 6560	MACC 6590	MACC 6610
Learning Outcomes								
Be effective researchers and communicators	Utilize relevant Internet sites and research databases as resources to gather information.							
	Prepare professional and persuasive letters and memos							
Understand standards, laws & regulations applicable to professional accounting.	Apply the appropriate accounting standards to prepare financial statements.							
	Apply the appropriate auditing standards to design and conduct an audit.							
Be ethically aware.	Systematically analyze ethical issues in accounting.							
Be analytical thinkers.	Systematically evaluate accounting issues, generate & compare alternatives, and propose solutions.							
Be globally informed	Understand international accounting practice.							

	Apply		I, R, A
	Reinforce		I, R
	Introduce		R, A
	Assessment Point		

D. Program and Contact Information

Is the Program and Contact Information current? No

Please update the contact information to the following:

Contact Information:
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E. Assessment Plan

Is the Assessment Plan current? No

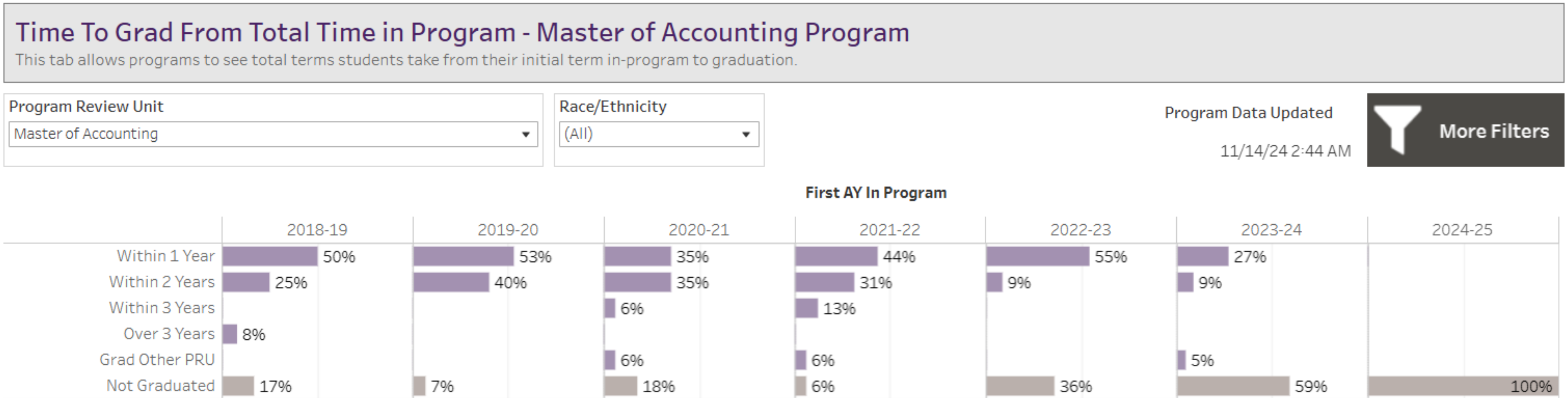
Please update the Assessment Plan to the following:

The School of Accounting and Taxation maintains AACSB accreditation that is independent from the Goddard School of Business and Economics. 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 2024. We will collect again in Spring 2026. 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.

We collected direct measures of student performance and identified closing the loop activities in Spring 2024. Moving forward, we will implement closing the loop activities during Fall 2024, Spring 2025, and Fall 2025, and assess the effectiveness of closing the loop activities in Spring 2026. 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 outcomes 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



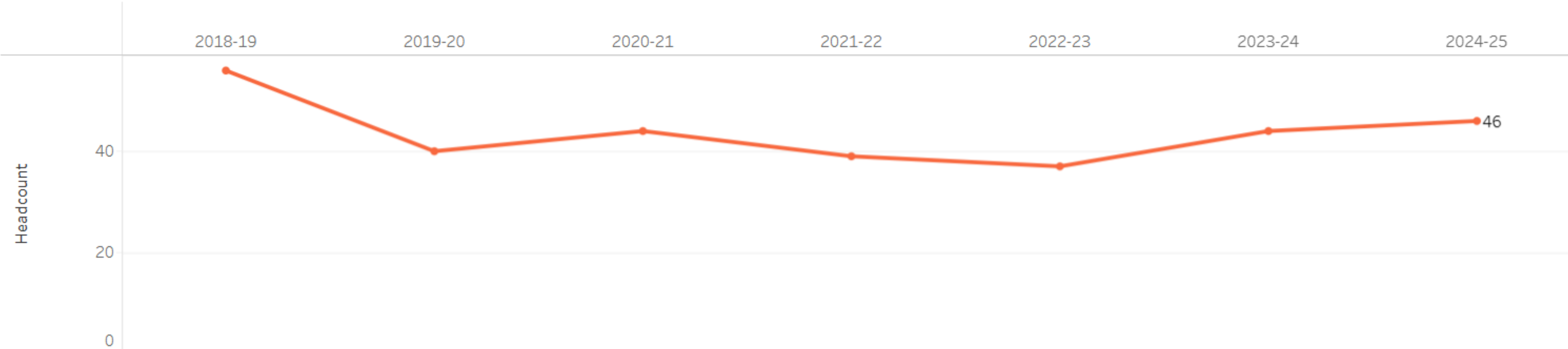
The first metric we will address is time to graduation. The above graph provides Time to Graduation for each academic year since 2018-2019. The graph demonstrates that while this metric fluctuates, for the past several years, approximately 70% of our MAcc students have completed their degree program within two years. Our students come from a variety of backgrounds. Some students are able to delay or break from full-time employment while they complete our program, allowing them to graduate within just one year. Others are working full-time and can only take one or two courses per semester. The MAcc faculty will continue to monitor this metric and encourage our students towards timely graduation based on their personal and professional situations.

Course Enrollment - ALL PROGRAMS Program Majors enrolled in Master of Accounting Program Courses

This tab provides detailed counts about courses taught in the program and gives the end-user insight into where SCH/FTE are generated and from what students. There are two critical filter selections to be made based upon the questions being asked.

Course Program Review Unit	Student Major Program Review Unit	Race/Ethnicity	View By	Data Switch	Enrollment Data Updated
Master of Accounting	ALL PROGRAMS	(All)	Headcou...	Active Enrollments	11/14/24 1:07 AM

More Filters



	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Program	56	40	44	39	37	44	46
College	368	325	377	391	348	359	312
University	1,869	1,656	1,599	1,761	1,698	1,631	1,389

The second metric we will address is enrollment in the Master of Accounting program. The above graph demonstrates a dip in enrollment for the 2019-2020 academic year and again for the 2022-2023 academic year. Since then, enrollment has improved. Our increased enrollment is due to the professional development offered to and the recruitment of our undergraduate accounting students. We have initiated an automatic acceptance program for our best undergraduates. These students are contacted after successful completion of a number of foundational courses in the undergraduate curriculum. Students are informed that they have been automatically accepted to our Masters programs contingent upon successful completion of their bachelor's degree and the application fee is waived. This program has been successful in attracting our top students to our Master of Accounting program.

G. Student Learning

We provide an Evidence of Learning table at the end of this report. A review of this table demonstrates that when student performance was last measured, performance exceeded target performance for every learning outcome except for Learning Outcome 2, Prepare professional and persuasive letters and memos. To address this deficiency and to ensure students meet this objective going forward, more assessment regarding the quality of online discussions and presentations will be provided. This feedback will help students develop better written communication skills.

While target performance was met or exceeded across all other learning outcomes, the Evidence of Learning table provides additional curricular changes that will be implemented to ensure continuous improvement in terms of our curriculum.

Overall, these overwhelmingly positive results are not surprising to the MAcc faculty. Generally, students must have at least a 3.0 undergraduate GPA to be accepted into the MAcc program. Most of our students have undergraduate GPAs well above this minimum threshold. Master of Accounting students are bright and tend to be quite motivated to successfully complete their degrees.

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.

The SAT maintains AACSB accreditation that is independent from the Goddard School of Business and Economics. The SAT was last reviewed in Spring 2023. The SAT's accreditation was extended upon successful completion of this continuous improvement review. The AACSB review team did note the following regarding the SAT's Assurance of Learning program, "During the next review cycle, the SAT needs to clearly highlight and discuss its use of AoL results to judge whether student learning improved for the goals/objectives that were not met for each program during this current cycle and the next cycle, as needed. This discussion should compare results across time for the direct measures and should also explain the SAT's interpretation of how the indirect measures indicate student learning improvements based on the process and curriculum changes made to address potential deficiencies."

While the SAT has routinely discussed its AoL program as part of its opening meeting each semester, the SAT began holding AoL specific meetings beginning in Fall 2024. These meetings encourage AoL participation from all faculty members and provide an opportunity for program-based continuous improvement. When student performance falls short of established performance targets, all faculty members who introduce, reinforce, and/or apply that learning outcome in their course(s) discuss changes that can be implemented across the curriculum to improve student performance going forward. These meetings create the documentation the SAT needs to demonstrate that faculty have considered the results of direct measures of student performance and collaborated across the curriculum to develop and evaluate meaningful closing the loop activities when necessary. The feedback from indirect measures is discussed during these meetings and used to inform the faculty as they consider curricular changes.

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	2020-21	2021-22	2022-23	2023-24
With Doctoral Degrees (Including MFA and other terminal degrees, as specified by the institution)	11	11	11	11
Full-time Tenured	8	8	8	9
Full-time Non-Tenured (includes tenure-track)	3	3	3	2
Part-time and adjunct				
With Master's Degrees	5	5	5	5
Full-time Tenured				
Full-time Non-Tenured	3	3	3	3
Part-time and adjunct	2	2	2	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	8	8	9
Full-time Non-tenured	6	6	6	5
Part-time	2	2	2	2

Appendix C

Please respond to the following questions.

Academic integrity is a hallmark of higher education, but one that is being challenged. As a first attempt to address the issue, we are collecting data from departments on common practices to protect academic integrity. How do you ensure that your students' work is a meaningful representation of their learning? We would like you to share your concerns and approaches to the three following academic integrity issues:

1. ID verification – ensuring that the individual completing work in your course is the individual registered for the course. What steps do your faculty take to ensure that the students receiving credit are the students doing and submitting the work?

Faculty administer exams through the testing center or Proctorio, both of which require photo id. Generally, faculty do not have similar safeguards in place for assignments. To address this, some faculty note that they base students' grades predominantly on exam performance. Faculty note that because most student work is submitted via Canvas, finding someone to complete coursework would require students to give another individual access to their Canvas account. This should be a deterrent for many students. Faculty note that when they assign group projects, they ask students to rate the participation of their fellow groupmates. Finally, some faculty members are using a deep integration of McGraw-Hill Connect in Canvas - each student has a registered Connect account linked to the Canvas grade book.

Faculty stress that expectations around academic honesty should be clearly communicated in all classes so that if (or when) problems are encountered, faculty can point to their stated expectations. At minimum, stating expectations should prevent student ignorance as a defense. Many faculty members report implementing strong academic honesty policies whereby a student receives an automatic failing grade if they cheat; faculty note that making it costly for students to cheat should deter cheating behavior.

Finally, faculty note that, as with most decisions, we should carefully weigh the costs (professor time, student time, and most important the relationships between professors and students) against the benefits when considering efforts to combat academic dishonesty. At some level, students need to take accountability for their own learning, especially in upper division and master's level classes.

2. Online test proctoring – the ability to provide secure testing for online courses, as well as many face-to-face and hybrid classes is currently dependent upon tools such as Proctorio. What concerns do you have about the use of tools such as Proctorio? What strategies have you put into place to ensure security of your testing?

Faculty note that using Proctorio can create challenges for students because of technical issues that can be stressful and disruptive. Students may not be familiar with how to use Proctorio which could cause additional stress that might impact their performance on an exam. Moreover, faculty feel that Proctorio is flawed and expectations that it is entirely secure are misplaced. They note that Proctorio is, at best, a deterrent. It most likely deters a critical mass of students from cheating, but there are plenty of Reddit feeds on how to beat Proctorio, so it is not a fail-safe. Finally, faculty perceive a lack of support from the University for identifying Proctorio-related issues as faculty are required to review videos to identify problems.

To ensure security around testing, faculty are moving towards requiring students to take exams at a secure testing center. This is true even for their online classes. Some faculty are considering the use of third-party testing centers for online students; students can find a convenient testing center through the National College Testing Center Association. Faculty note that they would prefer that an online course have online assessments, but they are concerned about the security of exams proctored via Proctorio and the possibility that students may use prohibited resources to answer questions.

Alternatively, some faculty are using timed tests so that students do not have time to look-up answers as they complete exams. Faculty are moving towards more in-class assessment of student learning and are developing assignments and projects with increased difficulty, so even if outside resources are used, student learning is still being assessed.

3. Artificial intelligence (AI) tools like ChatGPT pose significant challenges to academic integrity. These tools can generate high-quality written content, raising concerns about students using AI-generated work and passing it off as their own. This could enable new forms of cheating and plagiarism that undermine the principles of academic honesty. On the other hand, there is potential for AI to positively impact and enhance the higher education experience for students. How is your department or program approaching AI broadly?

The faculty in the School of Accounting and Taxation are taking a variety of approaches to AI, including:

- Encouraging students to think about AI as a resource to supplement their knowledge, not as a replacement for learning.
- Allowing students to use AI while they study course materials, but limiting open-book, open-note homework to a small percentage of total points in a course.
- Assessing student learning in settings where AI cannot be used (e.g. the testing center or in-class) for important concepts that should be "ingrained" more deeply.
- Acknowledging that AI is a powerful tool, but prohibiting its use. Some faculty note that their course content is fundamental to a student’s knowledge base. Students need to understand the basic concepts very well, and then work to apply the concepts and develop critical thinking skills. Using AI would circumvent these learning outcomes.

Faculty note that we have the responsibility to help and instruct students on how to use AI responsibly. Faculty suggest that because AI is being adopted in accounting and finance at all levels, we should embrace the technology and help students use it effectively. They also feel that, because of AI, un-proctored online quizzes and exams and/or take-home exams are not reliable assessment tools and their use should be discouraged. Finally, some faculty are looking for guidance in terms of how to meaningfully use AI in their curriculum.

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"
Learning Outcome 1: Utilize relevant Internet sites and research databases as resources to gather information Assessment Point: MACC 6120 Financial Accounting and Reporting Spring 2024	Measure 1: 3 Case studies. Utilize the corporate financial accounting rules and relevant Internet sites and analyze the Trueblood cases.	85% of students receive an 85% or better.	The class achieved the overall target performance level for all three cases. All students achieved the target performance level.	Students are able to effectively use Internet sites and research databases as resources to gather information.	I plan on enhancing the level of the difficulty of governmental accounting and non-profit accounting, by adding a data analytics assignment on the data from Data-Z.org.	Previous closing the loop activities have proven successful. Student performance will continue to be monitored.
MACC 6130 Governmental and Nonprofit Accounting Fall 2022	Course embedded research assignment involving research proposal and term paper Quality of source information in preparing term paper using 5-point rubric for resources.	90% of students score 4 or higher on evaluation of resources.	100% of students scored 4 or higher.	Use of a beginning-of-semester orientation on use of library resources, identifying a likely topic, and a research proposal (mid-term) significantly improved the quality of resources used by students in research project.	Continued use of adopted tools mentioned in previous column. Intensify coverage of high- versus low-quality resources.	Previous use of a mid-term proposal significantly improved student performance on the research project in general. The proposal process also allowed me to point to weaknesses in resource materials early which in turn produced a much higher quality of not only resources, but overall effect in the final product.

Measurable Learning Outcome:	Method of Measurement	Target Performance	Actual Performance	Interpretation of Findings	Action Plan/Use of Results	"Closing the Loop"
Learning Outcome 2: Prepare professional and persuasive letters and memos Assessment Point: MACC 6330 Strategic Management Accounting	Measure 1: On final exam, all students were asked to prepare a statement comparing theoretical differences in the roles of financial and managerial accounting.	 Out of 40 possible points, >85% of students should earn a score of 35 or better	 7 of 14 students received scores of 35 or better (50%)	 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.)	 Components of the course contain online discussions and presentations. More assessment of the quality of those presentations and discussions will be implemented.	 Components of the course contain online discussions and presentations. More assessment of the quality of those presentations and discussions will be implemented.

Measurable Learning Outcome:	Method of Measurement	Target Performance	Actual Performance	Interpretation of Findings	Action Plan/Use of Results	“Closing the Loop”
Learning Outcome 3: Apply the appropriate accounting standards to prepare financial statements Assessment Point: MACC 6120 Financial Accounting and Reporting Spring 2024	Measure 1: Three comprehensive consolidation spreadsheet/journal entry assignments for governmental and non-profit Accounting.	85% of students receive an 85% or better.	The class achieved the overall target performance level for all three assignments. For two out of the three assignments, one student (out of 21) did not reach 85% score.	Students can apply appropriate accounting standards to prepare financial statements.	I plan on increasing the level of the difficulty of governmental accounting and non-profit accounting.	Previous closing the loop activities have proven successful. Student performance will continue to be monitored.

Measurable Learning Outcome:	Method of Measurement	Target Performance	Actual Performance	Interpretation of Findings	Action Plan/Use of Results	"Closing the Loop"
Learning Outcome 4: Apply the appropriate auditing standards to design and conduct an audit Assessment Point: MACC 6560 Advanced Auditing & Assurance Services Fall 2022	Measure 1: The students completed a project where they evaluated a proposed standard from the PCAOB	80% of students receive 87% or higher of the points possible based upon the grading criteria.	**n = 17** 82% of the students received an 87% or higher of the available points.	Worked on providing clearer instructions and giving the students adequate time to prepare. Scores significantly increased	Keep preparation time consistent for the assignment and work on clarifying the instructions even further to see if performance will increase	Implement action plan and reassess.

Measurable Learning Outcome:	Method of Measurement	Target Performance	Actual Performance	Interpretation of Findings	Action Plan/Use of Results	“Closing the Loop”
Learning Outcome 5: Systematically analyze ethical issues in accounting Assessment Point: MACC 6560 Advanced Auditing & Assurance Services Fall 2022	Measure: Class Case – Students are presented with an ethical case to complete.	90% of students will receive 90% or higher of the assigned points based on the grading criteria.	**n = 17** 94% of the students received and 90% or higher of the available points.	Students were consistent and chose correct responses to an ethical situation.	I will work on providing a case that describes an alternative/more difficult ethical dilemma.	Implement action plan and then reassess.

Measurable Learning Outcome:	Method of Measurement	Target Performance	Actual Performance	Interpretation of Findings	Action Plan/Use of Results	“Closing the Loop”
Learning Outcome 6: Systematically evaluate accounting issues, generate & compare alternatives, and propose solutions Assessment Point: MACC 6610 Advanced Accounting Information Systems Fall 2022	Measure 1: Case Analysis	Students will score at 85% or above using an established rubric.	Average student score was more than 85%	Student were able to evaluate and real life present value and cash flow analysis and make a proposal to the government entity’s board whether a government liability bond should be paid off early.	Evaluating whether case is helping students learn and apply how to analyze accounting issues and alternative outcomes using advanced principles of financial forecasting	Continue using the case.

Measurable Learning Outcome:	Method of Measurement	Target Performance	Actual Performance	Interpretation of Findings	Action Plan/Use of Results	“Closing the Loop”
Learning Outcome 7: Understand international accounting practice Assessment Point: MACC 6120 Financial Accounting and Reporting Spring 2024	Measure 1: 1) One case write-up about the deferred tax issue related to subsidiaries in foreign countries with potential tax impacts. 2) One case write-up about VIE with WOFE structure in China.	85% of students receive an 85% or better.	The class achieved the overall target performance level for all three cases. All students achieved the target performance level.	Students demonstrate an understanding of international accounting practice.	Previous closing the loop activities have proven successful. Student performance will continue to be monitored.	Previous closing the loop activities have proven successful. Student performance will continue to be monitored.

Alternative Evidence of Learning Grid

Master of Accounting Assurance of Learning
Graduating Senior Survey

MAcc Program

	AoL 1	AoL 2	AoL 3	AoL 4	AoL 5	AoL 6	AoL 7
% Strongly Agree or Agree							
Summer/Fall 2022 (n = 7)	100%	100%	86%	71%	71%	100%	57%
Spring 2023 (n = 5)	80%	100%	40%	60%	100%	100%	40%
Summer/Fall 2023 (n = 6)	100%	100%	100%	83%	100%	100%	83%
Spring 2024 (n = 9)	89%	89%	78%	89%	89%	78%	89%

AoL 1: I can apply the appropriate accounting standards to prepare financial statements.
AoL 2: I understand the ethical responsibilities of a professional accountant.
AoL 3: I have developed professional written communication skills (e.g. I can write professional memos, letters, etc.).
AoL 4: I can apply the appropriate auditing standards to design and conduct an audit.
AoL 5: I have developed the research skills necessary for success as a professional accountant.
AoL 6: When presented with a business transaction, I can identify accounting issues, generate and compare alternatives, and propose solutions.
AoL 7: I understand international accounting practice.

A second measure was used to assess whether Master of Accounting students met the established learning outcomes. Every MAcc student must complete a survey ahead of graduation. This survey was introduced in Spring 2021 and has been administered in every semester since its introduction. The survey asks graduates to indicate how much they agree or disagree with the above statements aligned with the program's learning outcomes.

The established performance target is more than 80% of graduates that agree or strongly agree that they have met each learning outcome. The results provided in the table above were shared with the MAcc faculty so that they could be considered when developing new closing the loop activities.