

Weber State University  
Annual Assessment of Evidence of Learning

Cover Page

Department/Program: School of Accounting & Taxation: Master of Accounting  
Academic Year of Report: 2015  
Date Submitted: 12/23/2015  
Report author: Eric S. Smith

Contact Information:  
Phone: 801.626.6041  
Email: [ericsmith@weber.edu](mailto:ericsmith@weber.edu)

**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:

*Information is current.*

**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.*

#### **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 current.*

#### Curriculum Map

*Note<sup>a</sup>*: 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<sup>b</sup>*: 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 2014-2015
1	<p><b>Effective researchers and communicators</b></p> <ul style="list-style-type: none"> <li>Utilize relevant Internet sites and research databases as resources to gather information</li> <li>Prepare professional and persuasive letters and memos</li> </ul>	<ul style="list-style-type: none"> <li>MACC 6120</li> <li>MACC 6120</li> </ul>	<ul style="list-style-type: none"> <li>Course embedded—case analysis</li> <li>Course embedded—case analysis</li> </ul>	<ul style="list-style-type: none"> <li>Semester taught</li> <li>Semester taught</li> </ul>	<ul style="list-style-type: none"> <li>No change in the current cycle to AoL processes.</li> <li>No change in the current cycle to AoL processes.</li> </ul>
2	<p><b>Understand std.s, laws and regulations applicable to professional accounting</b></p> <ul style="list-style-type: none"> <li>Apply the appropriate accounting std.s to prepare financial statements</li> <li>Apply the appropriate auditing std.s to design and conduct an audit</li> </ul>	<ul style="list-style-type: none"> <li>MBA 6120</li> <li>MBA 6560</li> </ul>	<ul style="list-style-type: none"> <li>Course embedded—case analysis</li> <li>Course embedded—exam questions</li> </ul>	<ul style="list-style-type: none"> <li>Semester taught</li> <li>Semester taught</li> </ul>	<ul style="list-style-type: none"> <li>No change in the current cycle to AoL processes.</li> <li>No change in the current cycle to</li> </ul>

					AoL processes.
3	<b>Ethically aware</b> <ul style="list-style-type: none"> <li>• Systematically analyze ethical issues in auditing</li> <li>• Systematically analyze ethical issues in financial reporting</li> </ul>	<ul style="list-style-type: none"> <li>• MACC 6560</li> <li>• MACC 6120</li> </ul>	<ul style="list-style-type: none"> <li>• Course embedded—exam questions</li> <li>• Course embedded—case analysis</li> </ul>	<ul style="list-style-type: none"> <li>• Semester taught</li> <li>• Semester taught</li> </ul>	<ul style="list-style-type: none"> <li>• No change in the current cycle to AoL processes.</li> <li>• No change in the current cycle to AoL processes.</li> </ul>
4	<b>Analytical thinkers</b> <ul style="list-style-type: none"> <li>• Systematically evaluate accounting issues, generate &amp; compare alternatives, and propose solutions</li> </ul>	<ul style="list-style-type: none"> <li>• MACC 6610</li> </ul>	<ul style="list-style-type: none"> <li>• Course embedded—case analysis</li> </ul>	<ul style="list-style-type: none"> <li>• Semester taught</li> </ul>	<ul style="list-style-type: none"> <li>• No change in the current cycle to AoL processes.</li> </ul>
5	<b>Globally informed</b> <ul style="list-style-type: none"> <li>• Understand international accounting practices</li> </ul>	<ul style="list-style-type: none"> <li>• MACC 6610</li> </ul>	<ul style="list-style-type: none"> <li>• Course embedded—exam questions</li> </ul>	<ul style="list-style-type: none"> <li>• Semester taught</li> </ul>	<ul style="list-style-type: none"> <li>• No change in the current cycle to AoL processes.</li> </ul>

### Interpretation of data, Curricula Changes, and Interpretation of Changes

MACC	Outcome/Objective	Cycles <sup>a</sup>	Threshold and Interpretation of data <sup>a</sup>	Closing-the-Loop	Interpretation	Update for 2014-2015
1	<p><b>Effective researchers and communicators</b></p> <ul style="list-style-type: none"> <li>Utilize relevant Internet sites and research databases as resources to gather information</li> <li>Prepare professional and persuasive letters and memos</li> </ul>	<ul style="list-style-type: none"> <li>3</li> <li>3</li> </ul>	<ul style="list-style-type: none"> <li>90% of class achieves a score of 80% or better on assessed research assignments.</li> <li>Meeting standard.</li> <li>91% of class achieves a score of 80% or better on assessed research assignments.</li> <li>Meeting standard.</li> </ul>	<ul style="list-style-type: none"> <li>I now need to develop more and better cases that will challenge the students! They are becoming quite proficient! I also need to find ways to help students who have a more difficult time finding the answers.</li> <li>I will continue to monitor student progress in preparing written documents. It is vital that students learn to communicate using the written word.</li> </ul>	<p><b>Fall 2015 Cycle:</b> n = 15</p> <p><b>Fall 2015 Cycle:</b> n = 15</p>	<ul style="list-style-type: none"> <li>Students are required to complete four case studies. Many students are having much better results from their searches of the Codification. These students are now able to find the exact answers needed to solve the cases.</li> <li>The requirement to write a memorandum has helped students when they must prepare a more lengthy discussion of the four larger cases.</li> </ul>

2	<p><b>Understand std.s, laws and regulations applicable to professional accounting</b></p> <ul style="list-style-type: none"> <li>• Apply the appropriate accounting std.s to prepare financial statements</li> <li>• Apply the appropriate auditing standards to design and conduct an audit</li> </ul>	<ul style="list-style-type: none"> <li>• 3</li> <li>• 2</li> </ul>	<ul style="list-style-type: none"> <li>• 90% of class achieves a score of 80% or better on deferred tax case.</li> <li>• Meeting standard.</li> <li>• Majority of students recognized how a proposed auditing standard would affect the profession and individual audits. All of the students submitted an assignment where they focused on audit quality indicators</li> </ul>	<ul style="list-style-type: none"> <li>• More students are having increased success with deferred taxes. Perhaps one of the more challenging tasks facing accountants in the next few years will be the implementing of the new standard on revenue recognition. Students struggle to understand the provisions of this standard.</li> <li>• The quiz question that all of the students completed was based on a presentation by one student. I would like the students to prepare a comment letter for the PCAOB Call for Public Comment.</li> </ul>	<p><b>Fall 2015 Cycle:</b> n = 15</p> <p><b>Fall 2015 Cycle:</b> n = 13</p>	<ul style="list-style-type: none"> <li>• I will continue to develop examples that will aid students in understanding the difficult area of deferred taxes. I have begun using materials from textbooks other than the required textbook. I have found that there are areas where the authors of another text are able to more clearly explain the new standard than the authors of the adopted text. This seems to be somewhat effective in explaining some of the more difficult parts of the standard.</li> <li>• 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</li> </ul>
---	--	--	---	---	---	--

			that PCAOB put out for comment.			appropriate auditing standards can affect the design and conduct of an audit
3	<p><b>Ethically aware</b></p> <ul style="list-style-type: none"> <li>• Systematically analyze ethical issues in auditing.</li> <li>• Systematically analyze ethical issues in financial reporting</li> </ul>	<ul style="list-style-type: none"> <li>• 1</li> <li>• 3</li> </ul>	<ul style="list-style-type: none"> <li>• A majority of students met or exceeded expectations.</li> <li>• Students did not meet or exceed expectations</li> </ul>	<ul style="list-style-type: none"> <li>• Students chose an Accounting and Auditing Enforcement Release from the SEC and addressed the question of “where was the auditor?”</li> <li>• I have observed more cheating in the courses I teach since I returned after being treated for cancer than I did prior to treatment. This will carry over into students’ professional and personal lives.</li> </ul>	<p><b>Fall 2015 Cycle</b> n = 23</p> <p><b>Spring 2015</b> n = 15</p>	<ul style="list-style-type: none"> <li>• I will update the assignment to have the students specifically identify the ethical issues the company/auditor faced to help the students better analyze “where was the auditor?”</li> <li>• If I were not retiring, I would volunteer to teach an ethics course covering the ethics of accounting. I am very concerned that students are not receiving the instruction in ethics that they need not only in accounting, but in all aspects of life. I believe I could provide some very interesting stories about what I saw while serving as chair of the Utah State Board of Accountancy.</li> </ul>

4	<b>Analytical thinkers</b> <ul style="list-style-type: none"> <li>Systematically evaluate accounting issues, generate &amp; compare alternatives, and propose solutions</li> </ul>				<b>Fall 2015 Cycle:</b> No new data.	Learning outcome assessment points are currently under reevaluation.
5	<b>Globally informed</b> <ul style="list-style-type: none"> <li>Understand international accounting practices</li> </ul>				<b>Fall 2015 Cycle:</b> No new data.	Learning outcome assessment points are currently under reevaluation.

#### 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.
Assignment Rubric	Learning Outcome 2	In-class	With outcome owner.
Case 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

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	
With Doctoral Degrees (Including MFA and other terminal degrees, as specified by the institution)	
Full-time Tenured	
Full-time Non-Tenured (includes tenure-track)	
Part-time	
With Master's Degrees	
Full-time Tenured	
Full-time Non-Tenured	
Part-time	
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	
Full-time Non-tenured	
Part-time	

**Please respond to the following questions.**

- 1) Reflecting on this year's assessment(s), how does the evidence of student learning impact your faculty's confidence in the program being reviewed; how does that analysis change when compared with previous assessment evidence?

[To answer this question, compare evidence from prior years to the evidence from the current year. Discuss trends of evidence that increases your confidence in the strengths of the program. Also discuss trends of concern (e.g. students struggling to achieve particular student outcomes).]

- 2) With whom did you share the results of the year's assessment efforts?
- 3) Based on your program's assessment findings, what subsequent action will your program take?