

MS IN ACCOUNTNG 2010 ASSESSMENT REPORT

I. Lewis College of Business Mission Statement

The Mission of the Lewis College of Business is to be the leading state institution for the education of business students, and a contributor to the region's economic development. The college is committed to an overall balance among teaching, scholarly activity, and services. The LCOB is dedicated to graduating individuals who possess the communications, critical thinking and problem solving skills necessary to meet the Tri State Area's needs for the demands of the global Marketplace

Division of Accountancy & Legal Environment Mission Statement

The mission of the Division of Accountancy and Legal Environment is to provide an education that will enable graduates to successfully enter the profession of accountancy, business and/or graduate study. The faculty is dedicated to providing students with the opportunity to develop a life-long ability to learn.

Consistent with the LCOB's mission, the faculty of the Division of Accountancy & Legal Environment is committed to an overall balance among teaching, research and service.

MS in Accountancy Mission

The mission of this program is to prepare students to enter the profession of public accounting. Students completing this degree will satisfy the academic requirements to sit for the Uniform CPA Examination and to become licensed as Certified Public Accountants.

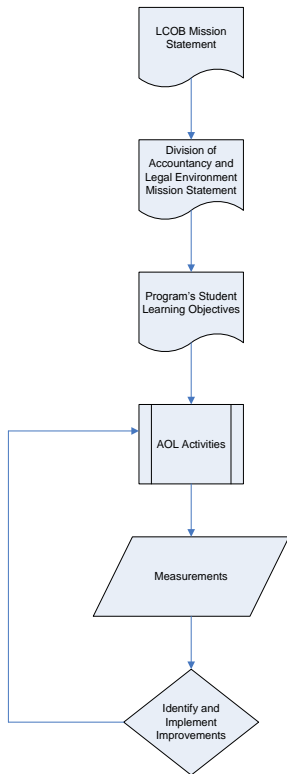
MS in Accountancy Program Objectives

Students in the MS in Accountancy program will obtain the knowledge and skills that will enable them to become better Certified Public Accountants. The program will prepare students to:

- Use electronic databases to research and resolve professional issues.
- Use the computer to complete and document audit procedures.
- The students will also acquire the skills necessary to successfully enter the profession of public accountancy. These skills include but are not limited to:
 - Critical Thinking/Problem Solving

- Communication
- Life Long Learning
- Personal and Professional Competencies
- Additionally, they will have earned the necessary 150 semester credit hours to qualify them to be licensed as a Certified Public Accountant in all 50 states.

Assurance of Learning/ Assessment Process



II. Learning Outcomes

Graduate Student Learning Outcomes and Definitions

Student Learning Outcomes	Definitions
Accounting Research: Checkpoint	The student will be able to use Checkpoint to find appropriate material to solve an accounting issue. This will include extracting material, critically evaluating the material for relevance, and incorporating the material into professional documents.
Technology Usage: Audit Engagement Software	The student will be able to use electronic engagement software to document audit procedures.
Professional Knowledge: Course Embedded	The student will acquire the professional accounting knowledge to be able to apply concepts learned throughout their educational experience in a manner that demonstrates the ability to analyze a situation, apply appropriate principles and methods to select an appropriate action, and clearly communicate that action to clients or colleagues. The student should demonstrate the ability to analyze a problem accurately, ethically, and legally and demonstrate an understanding of due care and the profession's obligation to society.
Communications	The student will be able to organize and present accounting information appropriate to the receiving party in a professional manner.
Ethics	The student will be able to recognize ethical issues and to develop a response for application within acceptable professional and societal norms.

Critical Thinking	The student will be able to interpret information presented in textual, graphic, and diagrammatic formats accurately and completely, analyze the information that is relevant to the problem/situation, and draw correct inferences from the information by applying reasoning skills.
Personal and Professional Competencies	The student will be able to demonstrate that they have developed attitudes and behaviors that will allow them to be successful in public accounting. Specific characteristics considered will be dependability, commitment, honesty, desire to work, flexibility, sociability, and tolerance.

III. Assessment Activities

Marshall University Graduate Accounting AOL Program

Student Learning Outcomes	Measurements			Continuous Improvement	
	Type	Course(s)/Activity	Frequency	Review Data	Implement Change
Accounting Research: Checkpoint	Checkpoint Assessment Rubric	ACC 618— Assignment	Every Fall	Spring of Even Numbered Years	Fall of Even Numbered Years
Technology Usage: Audit Engagement Software	Audit Engagement Software Assessment Rubrics	ACC 615— Assignment	Every Spring	Spring of Even Numbered Years	Fall of Even Numbered Years
Professional Knowledge	Course Embedded Rubrics	ACC 617 MKT 686 LE 691	Every Semester Taught	Spring of Even Numbered Years	Fall of Even Numbered Years

Communications	Written and Oral Communication Assessment Rubrics	All Required Courses Written: ACC 615 ACC 617 ACC 618 ACC 699 MGT 692 Oral: LE 691 MKT 686	Every Semester Taught	Spring of Odd Numbered Years	Fall of Odd Numbered Years
Ethics a. General b. Professional	Ethics Rubrics	a. MGT 692— Credo Assignment b. ACC 699	Every Spring	Spring of Odd Numbered Years	Fall of Odd Numbered Years
Critical Thinking	Business Reasoning Test	ACC 699	Every Spring	Spring of Odd Numbered Years	Fall of Odd Numbered Years
Personal and Professional Competencies	Business Aptitude Test	ACC 699	Every Spring	Spring of Odd Numbered Years	Fall of Odd Numbered Years

A & B. Measurements and Benchmarks used for Outcomes Measurement

ACCOUNTING RESEARCH

ACC 618 ACCOUNTING RESEARCH RUBRIC

ASSIGNMENT:

	Excellent	Professional	Needs Improvement	Unacceptable
Access database	Student finds sufficient relevant material with no tangential sources	Student finds sufficient relevant material but includes tangential	Student finds less than sufficient relevant material	Student finds little relevant material

		sources		
Document sources	Student clearly documents source and paragraph information	Student documents source but does not document paragraph information	Student documents some, but not all, source and paragraph information	Student does not document source or paragraph information
Resolve professional issues	Student evaluates accessed information and resolves professional issues	Student evaluates accessed information, but does not fully resolve professional issues	Student resolves professional issues, but does not rely on accessed information	Student does not resolve professional issues

TECHNOLOGY USAGE

ACC 615 Rubric

Semester _____

<u>Superior</u>	<u>Acceptable</u>	<u>Unacceptable</u>
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Download files, edit and upload files into audit software. Clear review comments and electronically sign off on work papers.	Over 90 % of files edited properly, review comments cleared and work papers signed off correctly.	65 - 90 % of files edited properly, review comments cleared and work papers signed off correctly.	Under 65 % of files edited properly, review comments cleared and work papers signed off correctly.
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Upload data file and use appropriate software to analyze the data.	Over 90% of files uploaded and analyzed correctly.	65 - 90% of files uploaded and analyzed correctly.	Under 65% of files uploaded and analyzed correctly.
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PROFESSIONAL KNOWLEDGE

ACC 617 ADVANCED CONTROLLERSHIP RUBRIC

ASSIGNMENT:

	Excellent	Professional	Needs Improvement	Unacceptable
Recognize/define issues	Student correctly identifies and defines the primary and major secondary issues.	Student correctly identifies and defines the primary issue.	Student incorrectly identifies the primary issue.	Student incorrectly identifies and defines all relevant issues.
Accounting Research	Student finds sufficient relevant material with no tangential sources. Student clearly documents material sources.	Student finds sufficient relevant material but includes tangential sources. Documentation of sources is general in nature.	Student finds less than sufficient relevant material, and documents some but not all source information.	Student finds little relevant material, and does not document source material.
Resolve professional issues	Student evaluates accessed information, and resolves professional issues.	Student evaluates accessed information, but does not fully resolve professional issues.	Student resolves professional issues, but does not rely on accessed information.	Student does not resolve professional issues.
Ethics	Student recognizes the ethical components of the professional issues, and resolves the issues within acceptable societal norms.	Student recognizes the ethical components of the issues, but may not resolve the issues within societal norms.	Student does not recognize the ethical issues, and does not resolve the issues within societal norms.	Student ignores or does not recognize the ethical issues, and resolves the professional issues outside societal norms or even illegally.
Written Communication	Student clearly organizes and presents accounting information appropriate to the receiving party in a professional manner.	Student organizes and presents accounting information that may not be appropriate to the receiving party.	Student presents accounting information that is not appropriate to the receiving party in a less than professional manner.	Student does not present accounting information that is appropriate, understandable, or professional.

MK 686

	4 points	3 points	2 points	1 point
Knowledge of the communication model	Strong knowledge. The student has identified correctly the five key stages of the communication model.	Good knowledge. Some minor weak areas, but overall adequate coverage of the model.	Marginal knowledge. Minimal correct identification of stages. Obvious omissions and/or incorrect identification.	Weak knowledge. Student has not identified the key stages of the communication model.
Knowledge of the barriers to communication	Strong knowledge. The student has identified correctly the key barriers to communication	Good knowledge. Some minor weak areas, but overall adequate coverage of the key barriers to communication.	Marginal knowledge. Minimal correct identification of the barriers. Obvious omissions and/or incorrect identification.	Weak knowledge. Student has not identified the key barriers to communication.
Analysis and Remedy	Complete, logical, and realistic. The student recognizes the full extent of the problem, uses good critical thinking skills, and proposes a realistic remedy.	Mostly complete, demonstrates some logic, and the remedy is fairly realistic. The student does not recognize the full extent of the problem, or makes some errors in omission and commission with regard to critical thinking, or makes errors of omission or commission in the proposed remedy.	Marginal analysis and remedy. The student recognizes only a small portion of the problem, or critical thinking skills are largely illogical and loosely supported, or the remedy is largely unrealistic.	Weak analysis and remedy. The student does not grasp the problem, exhibits poor critical thinking skills, and proposes an unrealistic remedy.
Business writing style	Excellent style. The student has written the document in a style appropriate for business, free from slang and overly conversational tone.	Good style. Some minor stylistic errors, but readability is generally unaffected.	Marginal style. Several obvious stylistic errors that detract from the readability of the document.	Poor style. The document is written in a style inappropriate for business.

LE 691	Exemplary	Proficient	Acceptable	Unacceptable
Professional Knowledge	Advanced understanding of key concepts, principles, and tools of Legal Environment for Business; skillfully able to apply them in business situations	Adequate understanding of key concepts, principles, and tools of Legal Environment for Business; adequate ability to apply them in business situations	Some understanding of key concepts, principles, and tools of Legal Environment for Business; some ability to apply them in business situations	Little or no understanding of key concepts, principles, and tools of Legal Environment for Business; not able to apply any of them in business situations.

C & D: Results and Planned Action

This program started in the Fall of 2009. As such, AOL processes were first implemented in that semester and the first review of results occurred Spring 2010.

ACCOUNTING RESEARCH

ACC 618 Accounting Research Rubric

Semester	Objective	Excellent	%	Professional	%	Needs Improvement	%	Unacceptable	%	Number of Students
Fall 2009	Access Database	8	88.89%	1	11.11%	0	0.00%	0	0.00%	9
	Document Sources	9	100.00%	0	0.00%	0	0.00%	0	0.00%	9
	Resolve Issue	9	100.00%	0	0.00%	0	0.00%	0	0.00%	9

The faculty met April 7, 2010 to review these results. The faculty was very pleased with the student performance. Discussion about why the results were so good occurred. Jeff Archambault, the instructor, indicated that the assessment was made at the end of the course; and if it had been made earlier, results would have been more mixed. He discussed that problem resolution was the last skill the students picked up. He asked to make changes to the rubric to add a problem definition objective. He said this issue was not universally accomplished with a clear issue recognition statement. The members present indicated agreement regarding the addition of this objective to the rubric for future use. This objective will be evaluated again in the Spring semester of 2012, using the rubric with problem/issue recognition. At that time, if the data warrant, changes may be made to the course to improve student abilities in any areas noted as needs improvement or unacceptable.

TECHNOLOGY USAGE

The course in which this item is being assessed was being taught for the first time within the MS program during the Spring 2010 semester. Therefore, no assessment results were available when the meeting to review results occurred. This item will be reviewed as scheduled in the Spring of 2012.

PROFESSIONAL KNOWLEDGE

ACC 617

This course was taught during Fall 2009. The instructor failed to provide AOL materials so this course embedded professional knowledge item could not be considered.

MKT 686

This course was being taught for the first time in the Spring of 2010. Therefore, no assessment results were available when the meeting to review results occurred. This item will be reviewed as scheduled in the Spring of 2012.

LE 691

Spring 2010 was the first semester that students in the MS in Accountancy program were enrolled in this course. Results were received after the meeting to review the results occurred. Therefore no continuous improvement discussion occurred. The results received are presented below.

LE 691 Content Rubric

Semester	Objective	Exemplary		Proficient		Acceptable		Unacceptable		Total
Spring 2010	Knowledge	2	0.5	2	0.5		0		0	4

IV. Changes Implemented Based on Prior Year Results

Since this program was implemented Fall 2009, there are no prior year results from AOL activities to take actions on. The Accounting Research Rubric was changed as noted in the planned actions noted above. The new rubric is as follows:

ACC 618 ACCOUNTING RESEARCH RUBRIC

ASSIGNMENT: _____

	Excellent	Professional	Needs Improvement	Unacceptable
Identify Problem	Student clearly identifies issue or problem	Student identifies core issue but does not fully explore the matter	Student identifies issue in a superficial manner	Student does not identify issue
Access database	Student finds sufficient relevant material with no tangential sources	Student finds sufficient relevant material but includes tangential sources	Student finds less than sufficient relevant material	Student finds little relevant material
Document sources	Student clearly documents source and paragraph information	Student documents source but does not document paragraph information	Student documents some, but not all, source and paragraph information	Student does not document source or paragraph information
Resolve professional issues	Student evaluates accessed information and resolves professional issues	Student evaluates accessed information, but does not fully resolve professional issues	Student resolves professional issues, but does not rely on accessed information	Student does not resolve professional issues

Revised November 2010

V. Changes Based on Assessment Day Activities

No division assessment day activities occurred in 2010.

VI. Assistance

No assistance is needed at this time.