

MS IN ACCOUNTNG 2011 ASSESSMENT REPORT

I. College of Business Mission Statement

The Mission of the 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 COB 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 COB'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.

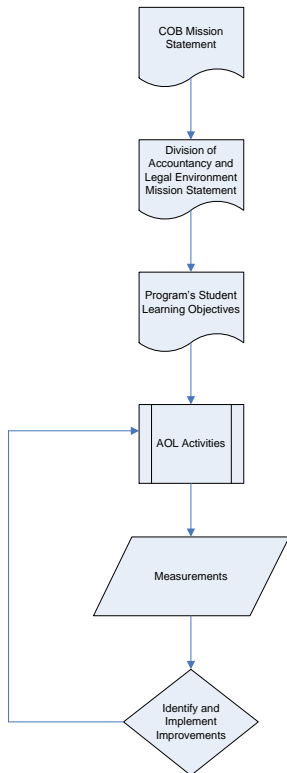
MS in Accountancy Program Objectives

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 698 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 698	Every Spring	Spring of Odd Numbered Years	Fall of Odd Numbered Years
Critical Thinking	Business Reasoning Test	ACC 698	Every Spring	Spring of Odd Numbered Years	Fall of Odd Numbered Years
Personal and Professional Competencies	Business Aptitude Test	ACC 698	Every Spring	Spring of Odd Numbered Years	Fall of Odd Numbered Years

A & B. Measurements and Benchmarks used for Outcomes Measurement

Communications

Graduate Written Communication Assessment Rubric

Teacher Name: _____

Course _____

Student Name: _____

Semester _____

CATEGORY	Excellent	Good	Needs Improvement	Unacceptable
Organization and Support	Ideas are arranged logically to support the purpose. Ideas flow smoothly from one to another and are clearly linked to each other. Arguments are advanced with well-researched evidence.	Ideas are arranged to support the writer's purpose, but order is sometimes questionable. Ideas are usually clearly linked to each other. Arguments are advanced with sound evidence.	Writing is not arranged logically. Frequently, ideas fail to make sense together and are not linked. Arguments have some but inadequate support.	Writing lacks logical organization. Reader cannot identify a line of reasoning. Arguments inappropriately or insufficiently supported.
Appearance/Format	Follows standard format or prescribed format. Looks professional.	Some departures from standard or prescribed format. Looks professional.	Disregard for standard or prescribed format. Looks professional.	Disregard for standard or prescribed format. Unprofessional appearance.

Tone	Tone is consistently professional and appropriate for the selected audience and the purpose.	Tone is generally consistent, but may have a few lapses in fit or appropriateness to audience or purpose.	Tone is not consistently appropriate to audience or purpose.	Tone is not appropriate to audience and purpose.
Purpose	Writer's purpose is readily apparent to the selected audience and is clear.	Writing has a clear purpose, but may occasionally digress.	Purpose is not clear, nor is it easy to find an implied purpose.	Purpose is generally unclear and/or not even apparent.
Grammar/Mechanics/Spelling	Sentence structure is correct, sentences flow well. Writing is almost error free.	Functional sentences used. Errors are present but do not distract from meaning.	Confusing sentences. Numerous errors distract reader.	Sentence structure and grammar errors so numerous confused reader stops reading. (WEEP policy violation)
Understanding of Topic	Disciplinary understanding and interconnections demonstrated. Connections are made that suggest discovery of new information or ways of relaying information.	Greater than surface understanding of topical and disciplinary knowledge demonstrated. Few connections made to suggest discovery of new information.	Some understanding of topical and disciplinary knowledge demonstrated. Lacks connections to new information.	Little or no topical and disciplinary knowledge demonstrated. No connections made to new information.

Documentation	Appropriate and adequate documentation. Citations properly formatted and correct.	Appropriate documentation, but some missing references. Citations properly formatted and correct.	Inadequate or inappropriate documentation. Many missing references. Citations that exist are properly formatted and correct.	Virtually no documentation and citations, if any, not properly formatted.
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Graduate Oral Communication Assessment Rubric

Teacher Name: _____

Course _____

Student Name: _____

Semester _____

CATEGORY	Excellent	Good	Unacceptable
Clear Topic Coverage	The speaker presents a topic and a focus that are exceptionally appropriate for the purpose, time constraints, and audience.	The speaker presents a topic and a focus that are appropriate for the purpose, time constraints, and audience.	The speaker presents a topic and a focus that are not appropriate for either the purpose, time constraints, or audience.
Subject Knowledge	The speaker is at ease with the subject knowledge.	The speaker is uncomfortable with information.	The speaker does not have a grasp of the information.

Organization	The speaker uses an exceptional introduction and conclusion and provides an exceptionally clear and logical progression within and between ideas.	The speaker uses an appropriate introduction and conclusion and provides a reasonably clear and logical progression within and between ideas.	The speaker fails to use an introduction or conclusion and fails to provide a reasonably clear and logical progression within and between ideas.
Audience Appropriateness	The speaker uses language that is exceptionally clear and appropriate for the audience.	The speaker uses language that is reasonably clear and appropriate for the audience.	The speaker uses unclear or inappropriate language for the audience.
Voice Quality	Delivery is clear, natural, conversational, and enhanced by good vocal variety. Vocal quality is used effectively to emphasize points and reinforce structure.	Delivery is mostly clear and natural. Limited instances (1 or 2) where speaker could not be heard or understood. With few exceptions, voice quality is used to emphasize points.	Presenter mumbles or speaks too quietly for all audience members to hear. Delivery is forced with little or no vocal variety.
Grammar/Word Choice	Insignificant grammatical errors and appropriate word choice. Sentences flow together well.	Some grammatical errors; some incomplete sentences or run on sentences; some poor word choice.	Listeners are distracted by grammatical errors; inappropriate word choice. Sentences do not flow well.

Eye Contact	Body language and eye contact reflect comfort interacting with audience.	Body language and eye contact reflect some discomfort interacting with audience.	Body language and lack of eye contact reflect reluctance to interact with audience.
Communication Aids	Communication aids enhance presentation; professional appearance of communication aids, important information is included.	Communication aids contribute overall but occasionally are distracting; communication aids are sometimes difficult to read; communication aids include too much information.	Communication aids distract or are used inappropriately; communication aids are often difficult to read; unimportant information included.
Responsiveness	Consistently repeats important points; answers questions appropriately; summarizes	Generally responds to questions; occasionally misses opportunities to clarify; summary insufficient	Ignores questions or fails to address questions adequately; no summary provided; important point not repeated.
Personal Appearance	Appropriate for audience and/or topic.	Questionable for audience and/or topic.	Inappropriate for audience and/or topic.

Ethics

MGT 692: CREDO RUBRIC

RUBRIC CRITERIA	PROFICIENCY LEVELS				
CREATIVITY/ORIGINALITY (own ideas vs. others)	No overlap with outside sources	Predominately own ideas	Balance of own and outside views	Borrows heavily from outside sources	Repeats values of others
DEPTH (soul searching, sources)	Thoughtful soul searching and self evaluation	Integrates past, present and future behavior	Good identification of personal values	Basically only a biographical sketch	Very little self analysis of behavior
FEASIBILITY (workable, realistic)	Is down to earth, implementab le and with high standards	Actionable but not lofty	Reasonable expectations but integrity questionable	Overly moralistic and very hard to put into practice	Pie in the sky and not real world oriented

ACC 698 ETHICS RUBRIC

ASSIGNMENT: _____

	Excellent	Professional	Needs Improvement	Unacceptable
Student can recognize ethical dilemma	Student identifies primary ethical issues and stakeholders	Student identifies primary ethical issues but does not identify all relevant stakeholders	Student does not completely identify primary ethical issues	Student does not identify ethical issues
Student can apply ethical decision model	Student considers each step in the ethical decision model	Student follows the decision model, but does not fully develop one or two steps	Student generally follows the decision model, but fails to fully consider several steps	Student does not utilize an ethical decision model
Student can reach an ethical decision	Student makes an ethical choice that considers the needs of each stakeholder	Student makes an ethical choice that considers the needs of the majority of stakeholders	Student makes an ethical choice that considers the needs of only a minority of stakeholders	Student does not consider the needs of stakeholders in the ethical choice

Critical Thinking

Business Reasoning Test given in ACC 698. Online exam provided by Insight Assessments.

Personal and Professional Competencies

Business Attitude Test given in ACC 698. Online exam provided by Insight Assessments.

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. Because of this, the learning outcomes considered below were being evaluated for the first time.

Communications

Written Communication

Results from Fall 2009-Fall 2010

	Organization	Appearance	Tone	Purpose	Grammar	Understanding	Documentation
Average	1.54	1.24	1.41	1.65	1.41	1.74	1.59
Standard Deviation	0.62	0.43	0.58	0.71	0.58	0.61	0.80
N	46	34	46	46	46	46	37

Continuous Improvement Based on Discussion of Above Data

Results were considered to be generally good. There was a concern expressed that current students are considerably worse communicators. The idea to provide some communication links on the division web page was made and faculty viewed it positively. Approval to add this type of information will be looked into by the chair.

Oral Communication

Results from Fall 2009-Fall 2010

	Coverage	Knowledge	Organization	Appropriateness	Voice	Grammar	Eye	Aids	Responsiveness	Appearance
Average	1.6666667	1.3333333	2	1.6666667	1.6666667	1	1.6666667	1	2	1
Standard Deviation	0.5773503	0.5773503	0	0.5773503	0.5773503	0	0.5773503	0	0	0
N	3	3	3	3	3	3	3	3	3	3

Continuous Improvement Based on Discussion of Above Data

Too few observations were available to make meaningful decisions. ACC 615/618/698 all agreed to provide oral communication data in future.

Ethics

MGT 692 Ethics Rubric (Credo)

Semester	Objective	Highest		Second		Middle		Low		Lowest		Total
Spring 2010	Creativity	1	0.33	2	0.67		0		0		0	3
	Depth	3	1		0		0		0		0	3
	Feasibility	2	0.67	1	0.33		0		0		0	3

Continuous Improvement Based on Discussion of Above Data

Given the small sample, it was decided to continue data collection before making any decisions about continuous improvement actions.

ACC 698 Ethics Rubric

Semester	Objective	Excellent	%	Professional	%	Needs Improvement	%	Unacceptable	%	Total
Spr. 2010	Recognize	1	10.00%		0.00%	6	60.00%	3	30.00%	10
	Apply	5	50.00%	3	30.00%	2	20.00%		0.00%	10
	Decision	2	20.00%	4	40.00%	4	40.00%		0.00%	10

Continuous Improvement Based on Discussion of Above Data

Problem recognition was identified as an area for improvement. This issue will be stressed more in class.

Critical Thinking

Business Reasoning Test		Percentage Correct				
Semester	Inductive	Deductive	Analytical	Inference	Evaluation	Total
Spring 2010	85	76	88	73	82	78
	73	88	92	82	68.5	85.33
	64	82	84	73	64	76.67
	85	70	76	82	77.5	80
	88	82	84	86.5	86.5	85.67
	79	85	96	64	86.5	74.67
	76	70	80	68.5	73	72.33
	76	79	80	82	73	81.33
	76	79	76	82	77.5	80
	73	70	72	77.5	68.5	75.67
Average	77.5	78.1	82.8	77.05	75.7	78.967

Continuous Improvement Based on Discussion of Above Data

Evaluation was noted as the lowest score. These results seemed consistent with the ethics rubric, where students were having some difficulty evaluating the situation but found the application of a solution easier. Normed data is not yet available for this test. It was decided to collect more data since the sample size is again low before making any decisions on actions. It is hoped that normed data will be available by Spring 2013.

Personal and Professional Competencies

Business Attitude Inventory		Score > 30 Desirable attitudes; Score 21-29 Inconsistency in Expression; Score 10-20 Hostility toward Attribute							
Semester	Dependability	Commitment	Honesty	Desire to Work	Willingness to Learn	Critical Thinking Style	Flexibility	Sociability	Tolerance
Spring 2010	31.82	30.91	31.82	31.82	36	34.17	28.18	26.36	30.83
	26.36	29.09	29.09	31.82	36	30	29.09	28.18	31.67
	29.09	28.18	33.64	32.73	37	30	30	29.09	28.33
	29.09	29.09	27.27	30.91	35	27.5	28.18	27.27	30
	26.36	28.18	27.27	31.82	35	26.67	28.18	25.45	28.33
	30	30	31.82	26.36	38	29.17	27.27	26.36	34.17
	35.45	31.82	33.64	30	37	30	28.18	31.82	31.67
	27.27	24.55	23.64	34.55	33	24.17	30	25.45	30.83
	26.36	28.18	26.36	30	29	25.83	26.36	24.55	27.5
	26.36	22.73	24.55	31.82	34	30	24.55	27.27	33.33
Average	28.816	28.273	28.91	31.183	35	28.751	27.999	27.18	30.666
Stand. Dev.	3.00	2.76	3.96	2.14	2.58	2.81	1.64	2.12	2.18
%>30	30%	30%	40%	90%	90%	50%	20%	10%	70%
% 21-29	70%	70%	60%	10%	10%	50%	80%	90%	30%
%<20	0%	0%	0%	0%	0%	0%	0%	0%	0%

Continuous Improvement Based on Discussion of Above Data

Only desire to work and willingness to learn scored in the desirable range. With only 10 observations, the decision was made to primarily gather more data. Discussion about potential cultural biases took place. The data will be further analyzed by Jeff Archambault to see if foreign students in general score lower.

IV. Changes Implemented Based on Prior Year Results

Accounting Research

The rubric was changed based on the discussion. Results were all very good, but problem identification was not part of the rubric and considered a potential weak point. The rubric has been changed to include this objective.

Technology Usage

No data was available to evaluate this objective last year because the class was running for the first time when the review of results was being made. This area has been plagued with problems with the computer system on campus.

Professional Knowledge

No data was available to review because the faculty members have not turned in the materials.

V. Changes Based on Assessment Day Activities

No division assessment day activities relating to the graduate program occurred in 2011 other than the faculty meeting to review results.

VI. Assistance

ACC 615 needs to get access to a writable storage device for the audit software being used and assessed in that course. The current system does not allow the students to save changes to the data set, which must occur. Dr. Stivason, who teaches this class, has been looking into alternatives with computer services, but has not received much assistance.

Having AOL activities as part of faculty evaluation would assist in getting faculty to complete agreed upon materials. This program has been plagued with non-cooperative faculty. Combining lack of data with small class sizes has resulted in little curricular change for the program.