

## Master of Accountancy Program Assessment for the two years ending 12/31/2021<sup>1</sup>

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### Assessment Plan

	Student Learning Objective	Assessment	Course with Assessment	Required Course including Student Learning Objective
1	Prepare analytical review of complex business and accounting topics from theory and practice	Assessed using evaluation of in-class projects and written student work	AC 624	AC 621, AC 624, AC 627, AC 629
2	Write clearly, effectively and efficiently in an accounting context	Assessed using SOBU rubric for written competency.	AC 621	AC 621, AC 624, AC 629
3	Orally communicate financial and accounting ideas clearly and effectively	Assessed using SOBU rubric for oral presentation competency. Evaluated by multiple faculty.	AC 629	AC 627, AC 629, AC 639
4	Demonstrate an appropriate understanding of relevant technology and be able to apply technology to resolve accounting issues	Assessed using results of selected in class projects.	AC 630	AC 621, AC 624, AC 627, AC 629, AC 630, AC 639
5	Demonstrate an understanding of the professional behaviors, regulatory standard setting mechanisms and ethical responsibilities relevant to clients, to markets, and to society as a whole	Assessed using in class interactions and the results of various case analyses.	AC 639	AC 621, AC 624, AC 627, AC 629, AC 630, AC 639
6	Demonstrate proficiency in technical topics commonly covered on professional certification examination such as the CPA, CMA, and CIA examinations	Assessed using a sample of profession-based cases.	AC 629	AC 621, AC 624, AC 627, AC 629, AC 630, AC 639

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<sup>1</sup> As a smaller program, MAcc assessment reports are completed when the total number of assessments in the set of learning objectives includes at least ten students. Average number of students per learning objective in 2020: 9; Average number of students per learning objective in 2021: 8.

## Assessment Results

Student Learning Objective		Course with Assessment	Assessment Results
1	Prepare analytical review of complex business and accounting topics from theory and practice	AC 624	81% of students exceeded the benchmark for preparation of a corporate tax return.
2	Write clearly, effectively and efficiently in an accounting context	AC 621	60% of the students exceeded the benchmark for a written recommendation for a financial accounting issue. The primary deficiency was use of extensive quotes without their interpretation leading to limited application to the facts of the case.
3	Orally communicate financial and accounting ideas clearly and effectively	AC 629	100% of students exceeded the benchmark for an oral presentation of research projects.
4	Demonstrate an appropriate understanding of relevant technology and be able to apply technology to resolve accounting issues	AC 630	100% of students exceeded the benchmark for technical agility in using SAP/ERP S4HANA system associated with Excel spreadsheets in a dynamic business simulation.
5	Demonstrate an understanding of the professional behaviors, regulatory standard setting mechanisms and ethical responsibilities relevant to clients, to markets, and to society as a whole	AC 639	100% of the students were able to describe the ethical obligations of accountants and the challenges and support for the profession to continue meeting those obligations.
6	Demonstrate proficiency in technical topics commonly covered on professional certification examination such as the CPA, CMA, and CIA examinations	AC 621	82% of students exceeded the benchmark for completing CPA-exam-adapted test problems.

## Assessment Recommendations for the MAcc program beginning Spring 2022

Overall program recommendations for improvement based on these assessments include the following:

1. The assessment of writing was based on a more complex task of technical writing using professional standards and regulatory materials in the MAcc program, rather than the prior task of general essay writing. While previous writing assessments exceeded benchmarks, the greater demands of technical writing presented new challenges that were not fully mastered in the assessment task. This result indicates that students need a draft and revision pedagogy to adapt from general writing to professional writing. This will be implemented in AC 621 and recommended to other courses in the program.
2. In light of the adequate assessment of the technology student learning objective (#4), the instructor felt that the MAcc should apply the technology learning objective toward assessing *technical agility*, the ability to quickly and smoothly adapt to or integrate current technologies with newer, different, disruptive, expansive or convergent technologies. This pivot to learning how to adapt to new technology will involve changes to AC 630 and assessments focused on this aspect of *relevant technology*. The program will consider making the change in the wording of the technology learning objective.

### Closing the Loop from 2019 Assessments.

The 2019 assessment indicated the greatest need for improvement in the area of oral communication skills. In AC 629 students present a 5- to 10-minute summary of their 20+ page research report in a formal presentation to accounting faculty as well as MAcc students. A practice day for the presentation was added in which the students are assigned the following roles:

- Presenter
- Ask a Question
- Provide feedback on what went well
- Provide feedback on what can be improved

Thus presenting students identify areas that need clarification and improvement before the final presentation. And all of the students are engaged in helping other students improve oral communication skills.