

**W. Frank Barton School of Business  
MAcc Program  
2005-2007 Assessment Plan**

<b>September 2007 Review</b>
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**A. Mission Statement**

- The mission of the W.S.U. School of Accountancy is to be a preferred source of professional accountants in the state and region.
  
- Capitalizing on the unique opportunities of our metropolitan setting, the School's educational programs, research contributions, and professional interactions provide an intellectual arena in which high quality teaching and learning are pivotal.
  
- School of Accountancy graduates possess:
  - the necessary foundation for initial and continuing career success
  
  - a commitment and capability for the highest level of professional service to society
  
  - the skills and learning habits essential for maintaining and enhancing their professional competencies over a lifetime

**B. Constituents**

For purposes of assessing student learning outcomes, the graduate students in the MAcc program of the School of Accountancy are the program constituents.

**C. Program Objectives**

1. To enroll and retain high quality students in the program
2. To provide students who want to become CPAs with the foundation for sitting for and passing the Certified Public Accounting Examination
3. To provide qualified AACSB-level faculty for the program
4. To provide an appropriate number of graduate courses in the most relevant topic areas
5. To ensure graduates are satisfied with the program in terms of knowledge gained and skills developed

#### **D. Educational Student Outcomes**

1. Students will demonstrate skills in effective communication and team work
2. Students will demonstrate an ability to use and manage technology
3. Students will demonstrate an ability to conduct research of accounting and auditing standards, and tax law
4. Students will demonstrate an ability to discern, evaluate and respond to ethical dilemmas.

#### **E. Assessment of Program Objectives**

**Objective 1** – To enroll and retain high quality students in the program

**Assessment:** Annual monitoring of GPA data to alert the adviser to any student with a graduate grade point average below 3.0; adviser's assessment of student's potential after consultation with any student whose GPA is below 3.0 or who earns a grade of "C" or lower in a graduate accounting course.

Monitoring is done on a semester by semester basis. One student fell into this category and was advised to repeat the course in question.

**Objective 2** – To provide students who want to become CPAs with the foundation for sitting for and passing the Certified Public Accounting Examination

**Assessment:** Monitoring of employer and recent graduate surveys; review of Kansas Board of Accountancy list of candidates passing the exam for those passing the Kansas exam

The pass list is published quarterly by the KSBOA and is monitored by the School. Six MAcc students successfully passed the exam in Kansas during the past school year.

**Objective 3** – To provide qualified AACSB-level faculty for the program

**Assessment:** Annual monitoring of course records and faculty activity reports to ensure compliance with AACSB standards

The Director monitors the faculty activity reports annually and discusses results for the past year and goals for the coming year with individual members. The Dean's office is closely monitoring faculty parameters for next year's AACSB visit. Per the Dean's analysis, overall AACSB requirements are satisfied. All

graduate accounting courses are taught by instructors who are certified by the Graduate School as graduate faculty.

**Objective 4** – To provide an appropriate number of graduate courses in the most relevant topic areas

**Assessment:** Review graduate school exit survey and department graduate survey results; review of curriculum with School of Accountancy Advisory Board

The results of the department graduate survey are reviewed annually by the Director. Virtually all respondents rated their satisfaction with the curriculum quality of the graduate program as “excellent”. At the request of the Advisory Board, Acct 840 and 860 swapped the semesters in which they were offered.

**Objective 5** - To ensure students and graduates are satisfied with the program in terms of knowledge gained and skills developed

**Assessment:** Mandatory use of SPTE in courses; review of annual department graduate surveys

SPTE’s are reviewed by the Director and the faculty member. The most common response to “How do you rate the Accounting Department” was “excellent”.

## F. Assessment of Educational Student Outcomes

**Outcome 1** - Students will demonstrate skills in effective communication and team work

**Assessment:** Generally, evaluation of outcome is accomplished via group projects, presentations, and written analyses of cases;

a) specifically, over the course of several graduate accounting classes, students will be expected to maintain a “B” average or better on communication components of various resources, such as Harvard Business School Cases, Deloitte and Touche Trueblood Team Research presentations, Harvard Team Case presentations (Acct. 815), professional cases and publications by the AICPA and Public Accounting Oversight Board, other textbook cases (Acct. 825), current issues in taxation as reported by RIA Weekly Tax Report or similar publication, South-Western Guide to Tax Research Cases (Acct. 835), and textbook auditing cases (Acct. 840)

Course	Class Size	% of Class with Grade of B or better (80)
Acct 815 (Fall 05)	10	90
Acct 815 (Fall 06)	17	100
Acct 825 (Spring 06)	7	100
Acct 825 (Summer 06)	10	100
Acct 825 (Spring 07)	13	100
Acct 825 (Summer 07)	7	100
Acct 835 (Fall 05)	9	100
Acct 835 (Fall 06)	12	83
Acct 840 (Fall 05)	17	100
Acct 840 (Fall 06)	7	93

b) review alumni and employer surveys and obtain feedback from professionals at advisory board meetings

The alumni and employer surveys were not administered during the past school year. Feedback is always solicited from the advisory board and action taken if appropriate. Deficiencies in communication and teamwork skills were not noted by the board.

**Outcome 2** - Students will demonstrate an ability to use and manage technology

**Assessment:** Generally, evaluation of outcome is accomplished via AIS projects and effective use of technology in communication; specifically, students will be expected to maintain a “B” average or better in computer-based information systems projects with database software (such as Microsoft Access) and enterprise information systems (such as Microsoft Great Plains or SAP) (Acct. 860); students will be expected to maintain a “B” average or better in technology-based presentations of AICPA and Public Accounting Oversight Board cases involving Microsoft PowerPoint and Excel (Acct. 825)

<b>Course</b>	<b>Class Size</b>	<b>% of Class with Grade of B or better (80)</b>
Acct 825 (Spring 06)	7	100
Acct 825 (Summer 06)	10	100
Acct 825 (Spring 07)	13	100
Acct 825 (Summer 07)	7	100
Acct 860 (Spring 07)	18	100

**Outcome 3** - Students will demonstrate an ability to conduct research of accounting and auditing standards, and tax law

**Assessment:** Generally, evaluation of outcome is accomplished via written solutions to cases and presentations of the results of research activity; specifically, students will be expected to maintain a “B” average on technical analysis components of Deloitte and Touche Trueblood Team Research exercises, Harvard Case presentations (Acct. 815), Southwestern Guide to Tax Research, and written and oral analysis of a currently relevant tax topic chosen after consultation with faculty (Acct. 835), and assignments based upon an auditing standard reference book and standards of the PCAOB (Acct. 840)

<b>Course</b>	<b>Class Size</b>	<b>% of Class with Grade of B or better (80)</b>
Acct 815 (Fall 05)	10	90
Acct 815 (Fall 06)	17	100
Acct 835 (Fall 05)	9	100
Acct 835 (Fall 06)	12	92
Acct 840 (Fall 05)	17	100
Acct 840 (Fall 06)	7	92

**Outcome 4** - Students will demonstrate an ability to discern, evaluate and respond to ethical dilemmas.

**Assessment:** Generally, evaluation of outcome is accomplished via written solutions to cases as well as presentations; specifically, students will be expected to maintain a “B” average on assignments based upon an Ethics Casebook (Acct. 825). These assignments will determine students’ ability to identify ethical dilemmas, evaluate the environment, and choose appropriate actions.

<b>Course</b>	<b>Class Size</b>	<b>% of Class with Grade of B or better (80)</b>
Acct 825 (Spring 07)	13	100
Acct 825 (Summer 07)	7	100

#### **G. Feedback loop used by faculty**

The School of Accountancy conducts annual faculty retreats and semi-annual Board of Advisors meetings to review aspects of the program and obtain input from independent sources. At the annual retreat, all School of Accountancy faculty members review the School’s mission and goals, discussing our effectiveness at accomplishing them and reviewing any changes that may be proposed. During the retreat, the School of Accountancy graduate faculty will review assessment factors established for program objectives and educational student outcomes. Actions will be proposed and taken as appropriate to address issues raised in these reviews. Proposals that require approval for action beyond the School of Accountancy are presented to the Barton School Graduate Programs Committee, which is charged with the evaluation and modification of the graduate programs offered within the Barton School of Business. The committee is responsible for reviewing and approving each program’s annual report to the Graduate School and the incorporation of the report into the Barton School Annual Report required for ongoing AACSB accreditation.