

Walker College of Business
Assessment Plan for MS in Accounting Degree Program

MS Accounting Degree Program Learning Goals

Goal 1: Students will demonstrate written and oral communication skills appropriate for the profession.

Objective 1: Students will demonstrate competence in business and/or professional writing.

Objective 2: Students will demonstrate effective oral communication skills.

Goal 2: Students will demonstrate an awareness of ethical considerations facing the profession.

Objective 1: Students will implement a framework for ethical decision making.

Goal 3: Students will demonstrate technical competence in advanced accounting topics.

Objective 1: Knowledge of topics associated with business combinations and consolidated reporting.

Objective 2: Knowledge of accounting for partnerships.

Objective 3: Knowledge of accounting for foreign transactions and operations.

Goal 4: Students will demonstrate research and analytical skills related to their chosen concentration.

Objective 1: Students will demonstrate proficiency in the electronic retrieval of information.

Objective 2: Students will demonstrate critical thinking skills.

Assessment of Learning Objectives by Course - 2006-2007

		Learning Goal #1:		Learning Goal #2		Learning Goal #3		Learning Goal #4	
		Students will demonstrate written and oral communication skills appropriate for the profession		Students will demonstrate an awareness of ethical considerations facing the profession.		Students will demonstrate technical competence in advanced accounting topics.		Students will demonstrate research and analytical skills related to their chosen concentration.	
2006 - 2007		LO #1	LO #2	LO #1	LO #1	LO #2	LO #3	LO #1	LO #2
Required of all MS students:									
5340	Accounting in the business environment								
	Elective outside department of accounting								
General track:									
Required:									
5210	Advanced Mgl.								
5230	International Accounting				x		x		
5270	Current issues in technology and AIS	x	x						
5390	Contemporary issues in accounting			x				x	x
Accounting electives (students must take 4 courses):									
5590	Advanced accounting								
5640	Accounting regulation								
5660	Auditing concepts and applications								
5990	Professional examination preparation								
5350	Auditing theory seminar								
	Various MS tax courses								
Tax track:									
Required:									
5580	Tax planning and research	x	x	x					
Tax electives (3):									
5280	Partnerships and S-Corps.							x	x
5380	Multijurisdictional taxation								
5680	Wealth & tax planning								
5780	Issues in taxation								
Accounting electives (students must take 4 courses):									
5990	Professional examination preparation								
5640	Accounting regulation								
5660	Auditing concepts and applications								
5230	International Accounting				x		x		
	Various financial accounting courses								

Assessment begins 2007-2008

Assessment Plan Description & Rubrics

GOAL #1:

Students will demonstrate written and oral communication skills appropriate for the profession.

Learning objective #1:

Students will demonstrate competence in business and/or professional writing

Measures: Writing Assignments

Trait	Exceeds Expectations	Meets Expectations	Does Not Meet Expectations
Thesis/Opening Statement	Hooks reader with clever/insightful opener	Opens with clear statement of purpose	Offers a weak or unfocused statement of purpose
Organization & Logic	Provides clear organization scheme that maintains focus throughout and provides clear, logical conclusion.	Provides organized analysis that generally maintains focus and provides logical conclusion.	Provides weak organization and fails to maintain focus and may not provide logical conclusion.
Spelling, Grammar, Writing Errors	The writing is essentially error-free in terms of spelling and grammar.	The writing follows normal conventions of spelling and grammar throughout, and may contain only minor errors.	Frequent or numerous errors in spelling and grammar distract the reader.
Sentence Structure	Uses good sentence structure throughout, offers varied sentences for good style	Generally uses good sentence structure, with minor errors	Generally uses poor or awkward sentence structure.

Assessment Methods: Students should be given a writing assignment on a topic related to the course. The assignment should be required of all students in the course. A minimum of one assignment should be assessed. If multiple assignments are given, the assignment assessed should be some assignment after the first assignment. The assignment should be evaluated for each student using the above rubric. This learning outcome will be considered to be minimally attained if 75% of students meet or exceed expectations on the writing assignment being assessed. Students' performance should be measured on a three-point scale where D = "does not meet expectations," M = "meets expectations" and E = "exceeds expectations." On the assignment, students not meeting expectations and receiving a measure of "D" on two or more of the traits should result in a "D" for the overall assignment. For a given student to meet or exceed expectations overall, he/she must meet or exceed expectations on at least three of the four traits in the rubric.

Learning objective #2:

Students will demonstrate effective oral communication skills

Measures: Oral Assignments

Trait	Exceeds Expectations	Meets Expectations	Does Not Meet Expectations
Organization	<ul style="list-style-type: none">• Clear opening statement that catches audience• Material presented in logical order• Conclusion follows supporting information	<ul style="list-style-type: none">• Opening statement is relevant to topic• Generally well organized• Adequate conclusion provided	<ul style="list-style-type: none">• Inadequate opening statement• Material not presented in logical order or loses focus• Missing or poor conclusion
Subject Knowledge	Demonstrates a superior understanding of material	Adequately explains material	Does not explain material adequately
Graphics (Visual Aid)	Creative, readable, professional; well planned and integrated in presentation; highly effective	Readable, professional, supports oral communication	Sloppy and/or unprofessional; ineffective.
Delivery	<ul style="list-style-type: none">• Consistently maintains eye contact with little use of notes?• Clear and audible• Always grammatically correct• Professional demeanor	<ul style="list-style-type: none">• Maintains eye contact most of the time• Clear and audible• Generally grammatically correct• Professional demeanor	<ul style="list-style-type: none">• Fails to maintain eye contact• Continually reads from notes• Unprofessional demeanor• Inappropriate word use
Time Management	Managed time effectively	Managed time adequately	Poor time management

Assessment Methods: Students should be given an oral presentation assignment on a topic related to the course. The assignment should be required of all students in the course. A minimum of one assignment should be assessed. If multiple assignments are given, the assignment assessed should be some assignment after the first assignment. The assignment should be evaluated for each student using the above rubric. This learning outcome will be considered to be minimally attained if 75% of students meet or exceed expectations on the writing assignment being assessed. Students' performance should be measured on a three-point scale where D = "*does not meet expectations*," M = "*meets expectations*" and E = "*exceeds expectations*." On the assignment, students not meeting expectations and receiving a measure of D on two or more of the traits should result in a "D" for the overall assignment. For a given student to meet or exceed expectations overall, he/she must meet or exceed expectations on at least four of the five traits in the rubric. If a student receives a measure of "E" on at least three of the five traits and an "E" or an "M" on the remaining two traits, the student will be considered to have exceeded expectations ("E").

GOAL #2:
Students will demonstrate an awareness of ethical considerations facing the profession.

Learning Objective #1:

Students will implement a framework for ethical decision making

Measure: Ethics Assignments

Trait	Exceeds Expectations	Meets Expectations	Does Not Meet Expectations
Identification of the ethical issues	Shows good appreciation for the ethical issues involved	Shows reasonable appreciation for ethical issues	Fails to show an appreciation for ethical issues
Identification of alternative courses of action	Effectively recognizes all relevant courses of action	Demonstrates a reasonable understanding of the relevant courses of action	Fails to identify most of the relevant courses of action
Identification of the stakeholders and impacts of alternative courses of action on stakeholders	Recognizes all stakeholders and fully explores consequences	Recognizes stakeholders and explores some of the consequences fairly effectively	Fails to recognize all stakeholders or explores consequences ineffectively
Application of recognized decision processes (including professional code(s) of ethical conduct where applicable) to resolve the issues	Effectively applies a process to resolve the issues	Somewhat effectively applies a process to resolve the issues	Fails to fully apply a process to resolve the issues

Assessment Methods: Students should be given an assignment to resolve an ethical issue. The assignment should require the use of a decision framework to analyze the facts of a case using a systematic ethical decision process. The assignment should be required of all students in the course. A minimum of one assignment should be assessed. If multiple assignments are given, the assignment assessed should be some assignment after the first assignment. The assignment should be evaluated for each student using the above rubric. This learning outcome will be considered to be minimally attained if 75% of students meet or exceed expectations on the assignment being assessed. Students' performance should be measured on a three-point scale where D = "does not meet expectations," M = "meets expectations" and E = "exceeds expectations." On the assignment, a student does not meet expectations if for any one trait there is a D, unless there are E's for at least 2 other traits. If there are D's for 2 traits, a student does not meet expectations regardless of scores for other traits. In addition, if there are E's for at least 3 traits, with no D's, the student exceeds expectations.

GOAL #3:

Students will demonstrate technical competence in advanced accounting topics.

Learning objective #1:

Knowledge of topics associated with business combinations and consolidated reporting

Trait	Exceeds Expectations	Meets Expectations	Does Not Meet Expectations
<ul style="list-style-type: none">• Acquisition method• Non-controlling interest(s)• Fair value adjustments• Intangible assets associated with business combinations• Intercompany transactions <i>(Assessment to begin Academic year 2007-2008)</i>• Consolidated income statement and balance sheet <i>(Assessment to begin Academic year 2007-2008)</i>	Students correctly apply the appropriate knowledge in over 90% of item(s) scored.	Students correctly apply the appropriate knowledge in 75% to 90% of item(s) scored.	Students correctly apply the appropriate knowledge in less than 75% of item(s) scored.

Learning objective #2: (Assessment to begin Academic year 2007-2008)
 Knowledge of accounting for partnerships

Trait	Exceeds Expectations	Meets Expectations	Does Not Meet Expectations
<ul style="list-style-type: none"> • Formation and change of ownership • Reporting operations • Non-liquidating distributions • Liquidating the partnership 	Students correctly apply the appropriate knowledge in over 90% of item(s) scored.	Students correctly apply the appropriate knowledge in 75% to 90% of item(s) scored.	Students correctly apply the appropriate knowledge in less than 75% of item(s) scored.

Learning objective #3:
 Knowledge of accounting for foreign transactions and operations

Trait	Exceeds Expectations	Meets Expectations	Does Not Meet Expectations
<ul style="list-style-type: none"> • Translating foreign currency financial statements • Reporting foreign currency transactions 	Students correctly apply the appropriate knowledge in over 90% of item(s) scored.	Students correctly apply the appropriate knowledge in 75% to 90% of item(s) scored.	Students correctly apply the appropriate knowledge in less than 75% of item(s) scored.

Measure:

- Embedded test questions and/or
- Assignments (e.g., Projects, Cases, etc.)

NOTE: GOAL 3 WILL BE ASSESSED IN ACC 5590 (ADVANCED ACCOUNTING TOPICS) BEGINNING 2007-2008 FOR ALL MS-ACCOUNTING STUDENTS.

IN 2006-2007, GOAL 3 LOs #1 & 3 WILL BE ASSESSED IN ACC 5230 (INTERNATIONAL ACCOUNTING) FOR GENERAL TRACK STUDENTS. LO #2 WILL NOT BE ASSESSED IN 2006-2007.

GOAL #4:

Students will demonstrate research and analytical skills related to their chosen concentration.

Learning objective #1:

Students will demonstrate proficiency in the electronic retrieval of information.

Measures: Research Assignments

Trait	Meets expectations	Does not meet expectations
Use of electronic research database(s)	Demonstrates proficiency in using database(s)	Does not demonstrate proficiency in using database(s)

Assessment Methods: Students should be given a research assignment on a topic related to the course whereby information must be obtained by the use of electronic databases. The assignment should be required of all students in the course. A minimum of one assignment should be assessed. If multiple assignments are given, the assignment assessed should be some assignment after the first assignment. The assignment should be evaluated for each student using the above rubric. This learning outcome will be considered to be minimally attained if 75% of students meet expectations on the writing assignment being assessed. Students' performance should be measured on a two-point scale where D = "*does not meet expectations*" and M = "*meets expectations.*"

Learning objective #2:

Students will demonstrate critical thinking skills.

Measure: Case analyses and/or projects

Trait	Exceeds Expectations	Meets Expectations	Does Not Meet Expectations
Identification of problem at issue	Identifies basic problem(s) as well as additional nuances of problem(s).	Adequately identifies the basic problem(s)	Inadequately identifies the basic problem(s).
Evaluation of alternative points of view	Thoughtfully evaluates alternative points of view	Offers evaluations of obvious alternative points of view	Ignores or superficially evaluates obvious alternative points of view
Application of authoritative guidance related to problem	Insightfully analyzes and applies appropriate authoritative guidance; where applicable, effectively integrates creative ideas and analytical methods	Adequately applies appropriate authoritative guidance; where applicable, integrates creative ideas and analytical methods reasonably well.	Inadequately applies appropriate authoritative guidance
Conclusion	Conclusion is effective, creative, coherent, and consistent with the supporting authoritative guidance	Conclusion is adequate, coherent, relatively consistent with the supporting authoritative guidance	Conclusion is poor, incoherent, not consistent with the supporting authoritative guidance

Assessment Methods: Students should be given a research assignment on a topic related to the course. The assignment should be required of all students in the course. A minimum of one assignment should be assessed. If multiple assignments are given, the assignment assessed should be some assignment after the first assignment. The assignment should be evaluated for each student using the above rubric. This learning outcome will be considered to be minimally attained if 75% of students meet or exceed expectations on the writing assignment being assessed. Students' performance should be measured on a three-point scale where D = "does not meet expectations," M = "meets expectations" and E = "exceeds expectations." On the assignment, a student does not meet expectations if for any one trait there is a D, unless there are E's for at least 2 other traits. If there are D's for 2 traits, a student does not meet expectations regardless of scores for other traits. In addition, if there are E's for at least 3 traits, with no D's, the student exceeds expectations.