

Graduate Program Student Learning Outcomes Assessment Plan For Accredited and Non-Accredited Programs

The Graduate School requests that each program have clearly articulated program goals (Section I) and student learning outcomes statements linked to curriculum and course experiences/requirements (Section II). This assessment plan will help programs determine the extent to which these outcomes are successfully being met through courses and other program requirements. As part of the plan, each program will also create an assessment timeline (Section III) indicating when and how learning outcomes assessment will take place.ⁱ

Program Information:

Program:	Masters of Science: Accounting
Academic year plan submitted:	2019-2020
Degree(s):	Masters of Science: Accounting
Department Chair:	Alejandro Hazera
Program Director:	Judy Beckman
Accredited Program:	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes, next accreditation report due: Summer 2023
Published learning outcomes (provide URL):	

I. Program Goals: Broad, general statements of what it means to be an effective program in terms of student learning outcomes; what the program wants students to know and be able to do upon completion of the program. Goals should relate to the mission of the department, college, and university in which the program resides. Success in achieving Goals is evaluated directly or indirectly by measuring specific outcomes (Section II) related to the goal

#1	Students will demonstrate effective critical thinking skills using accounting knowledge to develop business solutions.
#2	Students will demonstrate effective oral and written communication skills needed in the accounting profession, both individually and in a team setting.
#3	Students will demonstrate an understanding of the global accounting issues.
#4	Students will demonstrate they can effectively utilize the theoretical foundation of accounting to solve problems.

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II. Curriculum Mapping:

Across the top of the matrix, list courses and other requirements for the program. Order the requirements from right to left in rough chronological sequence, and append a standard description of your program requirements. Down the side, list programmatic student learning outcomes associated with goals. Using the map key below, indicate the degree to which an outcome will be taught and assessed in relevant courses and by other program requirements.

Program:		Course Numbers/Program Requirements:														
<div style="border: 1px solid black; padding: 5px; background-color: #e6f2ff; margin-bottom: 10px;"> Map Key I = Outcome Introduced R = Outcome Reinforced E = Outcome Emphasized </div> <p>Student Learning Outcomes (Competencies) by Goal: Statements of observable, measurable results of the educational experience, linked to program goals (Section I), that specify what a student is expected to know or be able to do throughout a program; these must be detailed and meaningful enough to guide decisions in program planning, improvement, pedagogy, and practice.</p>		In addition to specific courses, this can include internships, portfolios, and other requirements not associated with a course number, such as thesis/dissertation proposals, thesis/dissertation defenses, and comprehensive examinations.														
		MAC501	MAC502	MAC503	MAC504	MAC505: Elective	MAC506: Elective	MAC507: Elective	MAC508: Elective	MAC 511: Elective	MAC 515: Elective					
Goal #1	1.1 The student will read applied accounting literature to determine or evaluate appropriate research question(s), the appropriateness of the research approach, and synthesize to reach cogent conclusions. 1.2 The students will determine the impact of different accounting procedures to decide upon best method for a given set of contingencies.	I	I, R				R, E									
Goal #2	2.1 Students demonstrate proficiency in oral communication skills needed for the accounting profession by presenting individual research/case projects. 2.2 Students will demonstrate effective written communication skills in written assignments that are well-organized, with appropriate sentence/paragraph structure, grammar and referencing, and suitable word choice and tone.	I,R			R, E				R, E							

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Goal #2	2.3 Teams will provide well-coordinated presentations cohesively and logically supporting group project conclusions.	I			R										
Goal #3	3.1 The students will prepare and interpret all aspects of financial statements affected by foreign currency fluctuations. 3.2 The students will explain the concept of how a nation's culture affects financial statement analysis.							R							
Goal #4	4.1 The student will evaluate consequences of business formation, operation, dispositions to entity and owners. 4.2 The student will demonstrate research skills to use accounting pronouncements to solve cases. 4.3 The student will demonstrate knowledge of accounting standards and practices applicable to nonbusiness entities.	I, R		I, R		I, R, E I, R, E									

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III. Assessment Timeline: Indicates when and how student learning will be assessed based on clear statements of learning outcomes and expectations. Refer to the curriculum map to draft a student learning outcomes assessment timeline. Specify a 6-year plan for assessment (3 two-year periods) in which you will assess all of your program's Goals with at least one student learning outcome representing each Goal.

Academic Years	Outcome(s)	Course(s) and Other Program Requirements	Assessment Evidence (direct/indirect)	Assessment Method
	WHICH outcome(s) will you examine in each period (by number, i.e. 1.1 etc.)?	WHERE will you look for evidence of student learning (i.e., what course(s)/program requirements)? Designate for each outcome.	WHAT student work or other evidence will you examine in order to generate conclusions and recommendations? Designate for each requirement.	HOW will you look at the evidence; what means will you use to quantify the evidence? Designate for each source of evidence.
Assessment Reporting Period 1 2019-20	MAC501 2.1	MAC501 Accounting Theory I	MAC501 2.1 Class participation	MAC501 2.1 CoB oral presentation rubric
	MAC501 2.1	MAC501 Accounting Theory I	MAC501 2.1 Student presentation of major research paper findings	MAC501 2.1 CoB oral communication rubric
	MAC501 2.2	MAC501 Accounting Theory I	MAC501 2.2 Major research paper	MAC501 2.2 CoB Writing effectively rubric
	MAC505: 4.2	MAC505 Advanced Problems in Accounting	MAC505: 5.2 Written case papers citing appropriate accounting standards to provide case solutions.	MAC505: 5.2 Case paper grades
	MAC505: 4.3	MAC505 Advanced Problems in Accounting	MAC505: 5.3 Mid-term and final examination components	MAC505: 5.3 examination

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Assessment Reporting Period 2 2020-2021	MAC506: 1.1	MAC506. Seminar in Tax Research, Policy & Planning	MAC506: 1.1 Direct: Tax research memorandum.	MAC 506: 1.1 Use the CBA critical thinking rubric already developed (items 2, 3 & 4) to evaluate relevant objectives of tax research memorandum prepared by each student.
	MAC504 2.3	MAC504 Financial Statement Analysis	MAC504 2.1 Student class presentations that emphasize company factors and characteristics which support the presenter's conclusions concerning the value of the company.	MAC504 2.1 The instructor and students complete a brief questionnaire to assess professional speaking skills (e.g. talking to audience, making eye contact, lack of unnecessary movements, apparent nervousness) in a group format.
	MAC504 2.3	MAC 504 Financial Statement Analysis	MAC504 3.1 Team presentations that consider matters regarding the company's history, growth opportunities, analysis of ratios, all aspects of the construction of pro-forma financial statements (including assumptions), the final price relative to market, and final conclusion (buy, sell, hold).	MAC504 3.1 For each group, the instructor and students complete a brief questionnaire that assesses whether the different parts (ratios, pro formas, etc.) of the group's presentation cohesively and logically supported the group's conclusions about the company's future (buy, sell, hold).
	MAC507 3.1	MAC 507 International Accounting	MAC507 4.1 Homework problems on foreign transaction and consolidation accounting and a case on how an actual company's (e.g. McDonalds) financial results and position have been affected by	MAC507 4.1 Homework and case study components

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	MAC507 3.2	MAC 507 International Accounting	foreign currency transactions and hedges. MAC507 4.2 Measured by a case study (Fuji Heavy Industries) on how the unique aspects of Japanese culture and the Japanese “Keiretsu” structure affect how the company’s ratios should be interpreted.	MAC507 4.2 Case study assessment
Assessment Reporting Period 3 2021-22	MAC502 1.1, 1.2	MAC502 Accounting Theory II	MAC502 1.1, 1.2 Case assignments	MAC502 1.1, 1.2 Critique with rubric
	MAC505: 4.2	MAC505 Advanced Problems	MAC505: 4.2 Written case papers	MAC 505: 4.2 Case paper assessments
	MAC503: 4.1	MAC503 Taxation of Corporations and Shareholders	MAC503: 5.1 Direct: Mid-term and final examinations	MAC503: 5.1 Examination grades