

Eller Masters of Accounting Program Learning Objectives & Measurements

Updated July 2015

Ref#	Overall Objective	Specific Learning Objective	Measurement	Timing	Responsible	F14/S15 Results	F13/S14 Results	F12/S13 Results
1	Critical Thinking	Demonstrates the ability to identify a problem and the information needed to develop a solution, develop alternative solutions, recommend the best solution, and evaluate the efficacy of the solution after it has been implemented.	ACCT553 Research Assignment	Spring	Drake	23.2/25	24.2/25	22.9/25
2	Critical Thinking	Demonstrates the ability to articulate an argument, evaluate the quality of arguments and evidence, and construct and defend the position taken.	ACCT525 Topic Debate	Fall	Cheng	7.2/8	14.4/16	4.4/5
3A	Communication	Expresses written information accurately and in an audience appropriate manner with conciseness and clarity.	ACCT580 Timed Assessment	Fall	Maxwell	3.9/5	N/A	N/A
3B	Communication	Expresses written information accurately and in an audience appropriate manner with conciseness and clarity.	ACCT553 Assignment	Spring	Drake	4.7/5	N/A	N/A
4	Communication	Demonstrates the ability to effectively prepare and deliver a professional presentation.	ACCT580 Financial Presentation	Spring	Maxwell	21.4/25	21.9/25	22.6/25
5	Communication	Student can debate a complex issue into a coherent written statement or oral presentation	ACCT525 Topic Debate	Fall	Cheng	7.2/8	7.4/8	4.5/5
6	Collaboration	<ul style="list-style-type: none"> - Provides and receives feedback, ideas, and instruction in a professional manner. - Organizes tasks and delegates responsibility to complete collaborative projects in a timely manner. - Explains the impact of each team member (including self) on the collaborative project and the role each member plays. 	ACCT580 Internal Control Project	Spring	Maxwell	4.9/5	4.7/5	4.8/5
7	Technical Knowledge	Demonstrates understanding of graduate level core discipline subject matter	Comprehensive MAcc exam	Fall/Spring	Barefield	100%	100%	100%
8	Technology	Demonstrates the ability to use business software and technology (tax, audit & general ledger) appropriately.	ACCT572A Smithville Project	Fall	Borowec	18.2/20	19.4/20	19.0/20
9	Ethics/ Social Responsibility	<ul style="list-style-type: none"> - Identifies ethical dilemmas and develops appropriate courses of action that consider the well-being of others and society. - Evaluates the role of legal and social responsibility in business decisions. 	ACCT531 Case Study	Fall	Michas	8.8/10	Subjective evaluation	Subjective evaluation
10	Career and Placement	Leverages skills and experiences for career success	Placement results obtained at graduation	Fall/Spring	Barefield	96%	96%	100%

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Ref#	Overall Objective	Specific Learning Objective	Measurement	Timing	Responsible	F14/S15 Results	F13/S14 Results	F12/S13 Results
11	Outcomes/ Student Satisfaction	Able to articulate program objectives and assess whether those objectives were achieved at the end of the program.	Student Assessment Survey Results	Fall/Spring	Barefield	6.2/7	5.8/7	N/A

**DEPARTMENT OF ACCOUNTING
ASSURANCE OF LEARNING PROGRAM
ANALYSIS OF OUTCOMES ASSESMENT**

Spring 2015

PROGRAM: Master of Accounting

OBJECTIVE: Critical Thinking

Assessment Tool: Homework Assignment #8 **Administered in:** Accounting 553

Description of Assessment and Results:

During the semester, students must read the Internal Revenue Code, Administrative rulings, and judicial decisions on a specific tax topic. Based upon these readings, students must understand the legal alternative tax options available for a simulated client fact pattern. They must then choose which tax law to apply in order to provide the client with the least amount of tax legally due, taking into consideration both the current tax period and the impact of their decision on future tax periods.

In addition to the above, the student must gain an appreciation for apparent conflicts within the authoritative literature and be able to look at new fact patterns and apply relevant law to the new case presented. To do this, the student must understand the history of the law, the level of authority of the law, and be able to identify relevant issues in cases and rulings, as well as identify distinguishing facts within them that might create the basis for different outcomes. At times, there is no relevant authority on a particular tax question or the answer to the question is currently being challenged in court (a process that might take years to complete). Students are challenged with such questions and must extrapolate from existing authority to best advise their clients.

The students' ability to do these tasks is tested on the midterm and final exams. Students receive the fewest points if they fail to select a legal tax alternative (e.g., if they take a deduction or credit for the client that is not allowed under the law). If the student selects a legally available option, the student is then graded based upon her ability to reduce the overall tax liability for the client. The highest grade is awarded when a student selects legally available tax options and produces the least amount of tax for the client over the combination of tax years presented in the fact pattern.

The students were evaluated on five criteria:

- Student selected a legal tax option for the client when multiple options were available.
- The option selected by the student created a tax calculation that was within 10% of the legally allowable optimal solution.
- Student understood where a conflict in the tax law existed and was able to articulate the basis for the conflict and provide a reasonable solution for advising his client.
- Student understood the level of authority of the various sources of tax law and did not use outdated or irrelevant law as a basis for answering a question.

- Student was able to provide a reasonable solution with appropriate citations for a fact pattern that they had not seen before the exam.

Overall, the majority of students were able to perform in a manner indicating that the above learning objectives were met. The average score was 23.25 out of 25 with the averages on individual items ranging from 4.25 to 4.94.

Evaluation of Quality of the Assessment Tool:

Critical thinking is a challenging skill to assess. All the exams and homework assignments in the class were essay in nature, allowing the instructor to make an assessment of the true ability of the student. The five items being evaluated on this particular homework assignment are appropriate to the objective of critical thinking and the manner of testing assures that students are not able to guess.

Evaluation of Time and Place of Assessment:

This assessment was made on one homework assignment. However, overall student assessment includes the midterm and final exams. While this homework did not include time constraints, other activities in the course were time constrained. This particular assignment was chosen because of the particular nature of the questions involved and the various potential options for solutions.

Satisfaction with the Level of Assessment Results:

Overall we are happy with the students' performance in the area of critical thinking. Critical thinking is a challenging skill to teach, but we are committed to teaching it, as we believe it is of utmost importance to the success of our students who choose the tax track. We are always seeking new pedagogical techniques to improve in this area.

Criteria:

- Criteria 1 Student selected a legal tax option for the client when multiple options were available.
- Criteria 2 The option selected by the student created a tax calculation that was within 10% of the legally allowable optimal solution.
- Criteria 3 Student understood where a conflict in the tax law existed and was able to articulate the basis for the conflict and provide a reasonable solution for advising his client.
- Criteria 4 Student understood the level of authority of the various sources of tax law and did not use outdated or irrelevant law as a basis for answering a question.
- Criteria 5 Student was able to provide a reasonable solution with appropriate citations for a fact pattern that they had not seen before the exam.

Student	Name	C1	C2	C3	C4	C5	Total
Max		5	5	5	5	5	25
1	Student 1	5	5	5	5	5	25
2	Student 2	5	4	5	5	5	24
3	Student 3	5	4	5	5	5	24
4	Student 4	5	4	5	5	5	24
5	Student 5	5	5	5	5	5	25
6	Student 6	5	5	5	5	5	25
7	Student 7	5	4	5	5	5	24
8	Student 8	3	4	4	5	4	20
9	Student 9	5	4	5	5	5	24
10	Student 10	4	3	5	4	5	21
11	Student 11	5	5	5	4	5	24
12	Student 12	3	3	4	3	5	18
13	Student 13	5	5	5	5	5	25
14	Student 14	4	3	5	4	5	21
15	Student 15	5	5	5	3	5	23
16	Student 16	5	5	5	5	5	25
AVERAGE		4.63	4.25	4.88	4.56	4.94	23.25
		92.50%	85.00%	97.50%	91.25%	98.75%	93.00%
Minimum		3.0	3.0	4.0	3.0	4.0	18.0
Median		5.0	4.0	5.0	5.0	5.0	24.0
Mode		5.0	5.0	5.0	5.0	5.0	24.0

Scale: 1-5 scale (1=Strongly Disagree; 5=Strongly Agree)

**Department of Accounting
Assurance of Learning
Evaluation Form**

Program: Master of Accounting

Date: Fall 2014

Objectives:

- **Critical Thinking:** Demonstrates the ability to articulate an argument, evaluate the quality of arguments and evidence, and construct and defend the position taken.
- **Communication:** Student can debate a complex issue into a coherent written statement or oral presentation

Class: ACCT 525

Sample Size: 100% (24 students)

Description of assessment activity and results: Students were introduced to a debate format through detailed guidelines. Throughout the semester students completed homework discussion questions that required them to argue for a given accounting treatment or policy. The students also participated in oral presentations and were asked to give their opinions and to support a position for an accounting issue. Students were then assigned to one of eight groups comprised of 3 or 4 students to research for and participate in a formal debate at the end of the semester. Each group was assigned a stance on one of four different accounting issues. A total of three unique debates were conducted at the end of the semester. Students received a grade for the debate, they were graded as a group. The instructor evaluated each group on their ability to articulate a particular point of view on a specified accounting issue. Groups were also evaluated on their ability to respond to the opposing point of view. Each evaluation category was rated on a 1 to 4 scale, with 1 as the lowest rating and 4 as the highest rating. Student audience members prepared well thought out researched questions to present to either team for a given debate. The table below shows the average evaluation for each of the six evaluation categories.

Average Peer Evaluation	Average Instructor Evaluation
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Critical Thinking:

Use of Argument:

Reasons are given to support the resolution

na	3.67
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Use of cross-examination and rebuttal:

Identification of weakness in Negative team's arguments and ability to defend itself against attack.

na	3.50
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7.17/8.0

Communication:

Organization & Clarity

Main arguments and responses are outlined in a clear and orderly way.

na	3.50
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Presentation Style:

Tone of voice, clarity of expression, precision of arguments all contribute to keeping audience's attention and persuading them of the team's case.

na	3.67
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7.17/8.0

Assessment Tool/Rubric

Criteria	4	3	2	1	Grade:
1. Organization & Clarity: Main arguments and responses are outlined in a clear and orderly way.	Completely clear and orderly presentation	Mostly clear and orderly in all parts	Clear in some parts but not overall	Unclear and disorganized throughout	
2. Use of Argument: Reasons are given to support the resolution	Very strong and persuasive arguments given throughout	Many good arguments given, with only minor problems	Some decent arguments, but some significant problems	Few or no real arguments given, or all arguments given had significant problems	
3. Use of cross-examination and rebuttal: Identification of weakness in Negative team's arguments and ability to defend itself against attack.	Excellent cross-exam and defense against Negative team's objections	Good cross-exam and rebuttals, with only minor slip-ups	Decent cross-exam and/or rebuttals, but with some significant problems	Poor cross-exam or rebuttals, failure to point out problems in Negative team's position or failure to defend itself against attack.	
4. Presentation Style: Tone of voice, clarity of expression, precision of arguments all contribute to keeping audience's attention and persuading them of the team's case.	All style features were used convincingly	Most style features were used convincingly	Few style features were used convincingly	Very few style features were used, none of them convincingly	
					TOTAL SCORE:

Satisfaction with the Level of Assessment Results:

Overall the students performed very well in the debates. They were well prepared, presented the facts and arguments clearly and used visual/media aids successfully. The question and answer section was very dynamic and thought provoking. The presenting or debating team had to field required prepared questions from the class. This was a productive exercise as the students had to listen to the question and respond by 'thinking on their feet' during a stressful presentation in front of peers. The debates might be enhanced with one suggestions: allowing the students to have direct rebuttals instead of a certain time period for rebuttals.

**DEPARTMENT OF ACCOUNTING
ASSURANCE OF LEARNING PROGRAM
ANALYSIS OF OUTCOMES ASSESSMENT**

Fall 2014

PROGRAM: MAcc **OBJECTIVE:** Communications
Student can write clearly & concisely with time constraints

Assessment Tool: Timed Assessment 1

Administered in: ACCT 580

Description of Assessment and Results: Examinations in this graduate-level communications class consisted of writing assignments that are answered within a 60-minute time period. The instructor evaluated student responses for the composition of a professional memo concerning the investor relations function on five dimensions separate from the grading process as noted below:

- Memo addresses all required content areas
- Investor relations framework and terminology is properly and appropriately used
- Answer addresses the topic directly with little extraneous material (concise writing)
- Strong sentence structure, effective grammar, and effective transitions
- The document design is effective in aiding reader understanding

Individual scores on each dimension ranged from 1.5 to 5.0 on a 1 to 5 scale with 5 indicating the strongest performance. Individual average scores ranged from 2.5 to 4.75 and item average scores ranged from 3.4 to 4.1. The class overall average was 3.91.

Evaluation of Quality of the Assessment Tool: Evaluation of communications skills on the stated dimensions is clearly subjective, but students are well informed of the instructor's expectations with respect to writing quality. The technical nature of this timed assessment on Investor Relations provides a good example of the student's ability to produce technical work under time pressure.

Evaluation of Time and Place of Assessment: Only students on the audit track are required to take ACCT580. Some tax track and MSA students take the class as an elective. Therefore, we are not assessing all of our MAcc students directly with respect to this objective. To assess the entire population we would need to apply the evaluation to the MAcc comprehensive exam.

Satisfaction with the Level of Assessment Results: It is important to note the demographic in this class when reviewing the results of this exercise. The class consisted of a handful of international students with English as a second language. The lowest item average score of 68% was on the dimension of writing quality elements such as sentence structure, grammar, and transitions. The highest item averages were 81% in the areas of memo content and document design, respectively. While we can evaluate writing quality in accounting classes and emphasize its importance to students, we must recognize inherent limitations on our ability to teach writing quality in accounting classes. The focus on effective document design is evidenced by the higher scores in that area. The fact that student responses do communicate appropriate content and effectively communicate using appropriate terminology is evidence of an ability to professionally communicate accounting issues. However, the low scores found in the grammar area indicate a need for more focus in this area. Overall, the students performed well on the exercise.

Macc Assessment

Communications

ACCT 580

Writing under time constraints
Evaluation

MAcc3A.1

Fall 2014

26 students enrolled, 26 included in assessment

- Item 1 Memo addresses all required content areas
- Item 2 Investor relations framework and terminology is properly & appropriately used
- Item 3 Answer addresses topic directly with little extraneous material (concise writing)
- Item 4 Strong sentence structure, effective grammar, effective transitions
- Item 5 Effective document design to aid reader understanding

Student	Item 1	Item 2	Item 3	Item 4	Item 5	Total	Average	
1	4.0	3.5	4.3	2.0	4.5	18.3	3.65	73.0%
2	4.5	4.3	3.8	2.3	4.3	19.0	3.80	76.0%
3	4.3	4.0	4.5	3.3	4.8	20.8	4.15	83.0%
4	3.8	3.8	3.5	3.5	4.8	19.3	3.85	77.0%
5	4.3	3.8	4.3	3.5	3.3	19.0	3.80	76.0%
6	4.5	3.3	4.0	2.3	4.5	18.5	3.70	74.0%
7	4.5	4.8	4.3	3.5	3.5	20.5	4.10	82.0%
8	3.8	3.8	4.3	1.8	3.5	17.0	3.40	68.0%
9	2.5	3.8	2.8	1.5	3.3	13.8	2.75	55.0%
10	4.5	4.3	4.5	2.5	4.5	20.3	4.05	81.0%
11	4.3	3.8	4.0	3.8	3.3	19.0	3.80	76.0%
12	2.3	2.8	2.0	3.0	2.5	12.5	2.50	50.0%
13	4.0	4.3	4.3	4.5	4.5	21.5	4.30	86.0%
14	4.3	4.5	4.0	4.5	3.5	20.8	4.15	83.0%
15	4.0	3.8	4.3	3.5	4.3	19.8	3.95	79.0%
16	4.3	4.0	4.5	4.5	3.8	21.0	4.20	84.0%
17	4.8	4.8	4.5	4.8	4.0	22.8	4.55	91.0%
18	4.8	4.5	4.8	5.0	4.8	23.8	4.75	95.0%
19	4.0	3.8	4.0	4.0	4.5	20.3	4.05	81.0%
20	4.3	4.0	4.0	3.5	3.8	19.5	3.90	78.0%
21	4.5	4.8	4.5	4.5	4.5	22.8	4.55	91.0%
22	4.0	4.3	4.0	4.3	3.8	20.3	4.05	81.0%
23	3.5	3.8	3.5	2.8	4.5	18.0	3.60	72.0%
24	4.0	4.3	4.0	2.3	4.5	19.0	3.80	76.0%
25	4.0	3.8	4.3	4.5	4.0	20.5	4.10	82.0%
26	4.3	4.0	3.8	3.8	4.8	20.5	4.10	82.0%

Average	4.06	3.99	4.01	3.42	4.06	3.91
	81%	80%	80%	68%	81%	78%

		Low	High	Low %	High %
Range of individual scores		1.67	5.00	33%	100%
Range of student averages		2.23	4.65	45%	93%
Range of item averages		2.93	3.77	59%	75%

Scale: 1-5 1 = strongly disagree 5 = strongly agree

DEPARTMENT OF ACCOUNTING
ASSURANCE OF LEARNING PROGRAM
ANALYSIS OF OUTCOMES ASSESSMENT

Spring 2015

PROGRAM: MAcc **OBJECTIVE:** Communications
Student can write clearly & concisely

Assessment Tool: Client Letter Homework #8 **Administered in:** ACCT 553

Description of Assessment and Results: Homework assignments in this graduate-level tax class include client communication letters. The instructor evaluated student responses for the composition of a professional memo concerning the taxability of income from a Colorado marijuana business on five dimensions separate from the grading process as noted below:

- Memo addresses all required content areas
- Letter follows class guidelines for tax communications
- Answer addresses the topic directly with little extraneous material (concise writing)
- Strong sentence structure, effective grammar, and effective transitions
- The document design is effective in aiding reader understanding

Individual scores on each dimension ranged from 4.0 to 5.0 on a 1 to 5 scale with 5 indicating the strongest performance. Individual average scores ranged from 4.0 to 5.0 and item average scores ranged from 4.59 to 4.88. The class overall average was 4.70.

Evaluation of Quality of the Assessment Tool: Evaluation of communications skills on the stated dimensions is clearly subjective, but students are well informed of the instructor's expectations with respect to writing quality. Additionally, beginning in the third week of the semester, students are required to write client letters and/or file memos as part of their technical analysis of a homework question. The technical nature of this homework provides a good example of the student's ability to produce technical client communications.

Evaluation of Time and Place of Assessment: Only students on the tax track are required to take ACCT553. Therefore, we are not assessing all of our MAcc students directly with respect to this objective. To assess the entire population we would need to apply the evaluation to the MAcc comprehensive exam.

Satisfaction with the Level of Assessment Results: While we can evaluate writing quality in accounting classes and emphasize its importance to students, we must recognize inherent limitations on our ability to teach writing quality in accounting classes. The focus on effective document design is evidenced by the high scores in that area. The fact that student responses do communicate appropriate content and effectively communicate using appropriate terminology is evidence of an ability to professionally communicate accounting issues. Overall, the students performed well on the exercise.

Macc Assessment Communications **ACCT 553** Communicating technical information in client letter format
Evaluation

Spring 2015 16 students enrolled, 16 included in assessment

- Item 1 Memo addresses all required content areas
Item 2 Letter follows guidelines for tax communications
Item 3 Answer addresses topic directly with little extraneous material (concise writing)
Item 4 Strong sentence structure, effective grammar, effective transitions
Item 5 Effective document design to aid reader understanding

Student	Item 1	Item 2	Item 3	Item 4	Item 5	Total	Average	
1	4.0	4.0	4.0	4.0	4.0	20.0	4.00	80.0%
2	5.0	5.0	5.0	5.0	5.0	25.0	5.00	100.0%
3	5.0	5.0	5.0	5.0	5.0	25.0	5.00	100.0%
4	4.0	4.0	4.5	5.0	5.0	22.5	4.50	90.0%
5	5.0	5.0	5.0	5.0	5.0	25.0	5.00	100.0%
6	4.0	5.0	4.5	5.0	4.0	22.5	4.50	90.0%
7	4.0	4.0	4.0	5.0	5.0	22.0	4.40	88.0%
8	5.0	5.0	5.0	5.0	5.0	25.0	5.00	100.0%
9	5.0	4.0	5.0	5.0	4.0	23.0	4.60	92.0%
10	4.0	4.0	4.0	5.0	5.0	22.0	4.40	88.0%
11	4.5	4.5	4.5	4.5	4.5	22.5	4.50	90.0%
12	5.0	4.5	5.0	5.0	4.5	24.0	4.80	96.0%
13	4.5	4.5	4.5	4.5	4.5	22.5	4.50	90.0%
14	5.0	5.0	5.0	5.0	5.0	25.0	5.00	100.0%
15	5.0	5.0	5.0	5.0	5.0	25.0	5.00	100.0%
16	5.0	5.0	5.0	5.0	5.0	25.0	5.00	100.0%

Average	4.63	4.59	4.69	4.88	4.72	4.70
	93%	92%	94%	98%	94%	94%

	Low	High	Low %	High %
Range of individual scores	4.00	5.00	80%	100%
Range of student averages	4.00	5.00	80%	100%
Range of item averages	4.59	4.88	92%	98%

Scale: 1-5 1 = strongly disagree 5 = strongly agree

**DEPARTMENT OF ACCOUNTING
ASSURANCE OF LEARNING PROGRAM
ANALYSIS OF OUTCOMES ASSESSMENT**

SPRING 2015

PROGRAM: Masters of Acct

OBJECTIVE: Communication Skills

Assessment Tool: Company Financial Presentation **Administered in:** ACCT580

Sample Size: 12 out of 24 students (50%)

Description of Assessment and Results:

This assignment requires students to select a publically traded company, evaluate their most recent 10K/10Q, listen to a quarterly earnings call, and prepare a comprehensive presentation. The presentation includes a business overview, historical financial summary, assessment of the company's key risks, and a review of key accounting concerns given their business structure.

The overall learning objectives include:

- Demonstrates the ability to prepare and deliver a professional presentation on a business topic
- Effectively utilizes data in written and oral presentations to communicate ideas.

Separate from their grade on the assignment, I assessed a sample of students according the following specific objectives to support the overall learning objectives:

- Organization of presentation was effective and easy to follow, including solid transitions between topics
- Design of the visual presentation supported the message effectively
- Financial performance of the selected company was understood and presented concisely
- Engaged the audience through strong body language and voice quality
- Responses during the question and answer period demonstrated knowledge, confidence and ability to think quickly

Overall, I was pleased with the student's performance on this project, both in terms of their grade for the course as well as the separate assessment for the learning objectives above. The average score for the learning objectives was 21.4 out of 25, with a high score of 24.5 and low score of 18.5. For individual objectives, the responses during the Q&A session scored the highest (4.4 out of 5.0) and the audience engagement through body language scored the lowest average (4.17 out of 5.0). Results are similar to prior years.

Evaluation of Quality of the Assessment Tool:

This assignment serves as a capstone in the ACCT580 course. Students are required to incorporate strategic information, financial results, and technical accounting concepts into one presentation. Throughout the semester, assignments and lectures address specific pieces of the overall presentation. This assignment pulls it all together. Therefore, this is an appropriate tool to assess students' learning of the key objectives.

Evaluation of Time and Place of Assessment:

Since the assessment occurs at the end of the semester, it is an appropriate time to assess student learning and should not be changed.

Satisfaction with the Level of Assessment Results:

Students performed quite well during the question and answer session, demonstrating a deep knowledge of their selected company and a confidence answering impromptu questions. The impromptu speeches earlier in the semester seem to help solidify this skill set.

Last year, I noted the need for students to better prioritize the information that will be included in the presentation given the time constraint associated with the assignment. I spent more time in class preparing students for this potential issue, and in general students did a better job. What I noticed, however, was that because students were focused on content, they were not as relaxed or natural with their delivery. This results in body language being rated lower than in prior year assessments. Students often moved too quickly in their delivery, and spoke without sufficient transition statements which prevented the audience from fully digesting their message.

In future semesters, I will continue to discuss the importance of planning the presentation to ensure all key areas are sufficiently discussed. However, I will also emphasize the need to include sufficient transition statements or slow their pace of delivery for aid in audience comprehension.

Questions:

- Question 1 Organization of presentation was effective and easy to follow, including solid transitions between topics
- Question 2 Design of the visual presentation supported the message effectively
- Question 3 Financial performance of the selected company was understood and presented concisely
- Question 4 Engaged the audience through strong body language and voice quality
- Question 5 Responses during the question and answer period demonstrated knowledge, confidence and ability to think quickly

Student	Name	Q1	Q2	Q3	Q4	Q5	Total
Max							
1	Student 1	4.5	4.5	5.0	4.5	4.5	23.0
2	Student 2	4.5	4.0	4.0	3.5	4.0	20.0
3	Student 3	3.5	4.0	4.0	4.0	4.5	20.0
4	Student 4	4.5	5.0	4.0	5.0	4.5	23.0
5	Student 5	3.5	4.0	4.0	4.0	5.0	20.5
6	Student 6	5.0	4.5	4.0	4.5	4.5	22.5
7	Student 7	4.0	4.5	4.0	4.0	4.5	21.0
8	Student 8	4.5	5.0	4.0	5.0	4.0	22.5
9	Student 9	3.5	4.5	4.5	4.0	4.0	20.5
10	Student 10	3.0	3.0	5.0	3.0	4.5	18.5
11	Student 11	5.0	4.0	4.0	3.5	4.5	21.0
12	Student 12	5.0	5.0	5.0	5.0	4.5	24.5
AVERAGE		4.21	4.33	4.29	4.17	4.42	21.42
Minimum		3.0	3.0	4.0	3.0	4.0	18.5
Median		4.5	4.5	4.0	4.0	4.5	21.0
Mode		4.5	4.5	4.0	4.0	4.5	23.0

Scale: 1-5 scale (1=Strongly Disagree; 5=Strongly Agree)

**DEPARTMENT OF ACCOUNTING
ASSURANCE OF LEARNING PROGRAM
ANALYSIS OF OUTCOMES ASSESSMENT**

Spring 2015

PROGRAM: Master of Accounting **OBJECTIVE:** Collaboration

Assessment Tool: Evaluation Form **Administered in:** ACCT 580

Description of Assessment and Results:

The Internal Control Project is a challenging semester long project performed as part of ACCT580. Students are placed outside their comfort zones by engaging in identifying an actual accounting process of a local business. Students interview the responsible parties to identify and evaluate the existing internal controls, recommend improvements based on their evaluation, and present findings to the responsible parties at the conclusion of the project. In preparation for the project, students performed a DiSC Profiler self-assessment and then learned about diversity and different personalities during class. The DiSC tool was utilized with the intention of improving teamwork and communication. Upon completion of the project, students performed a self-evaluation and evaluated their teammates on seven criteria based on three learning objectives:

Learning Objective 1: Provides and receives feedback, ideas, and instruction in a professional and enthusiastic manner.

- Student provided and received feedback in a professional and enthusiastic manner.
- Student shared ideas and findings in a professional and enthusiastic manner.

Learning Objective 2: Organizes tasks and divides responsibility to complete collaborative projects in a timely manner.

- Student organized tasks and divided responsibility to complete project in a timely manner.
- Student actively participated in team meetings and attended all meetings.

Learning Objective 3: Explains the role and impact of each team member (including self) on the collaborative project.

- Student took responsibility for more than individual work and reviewed the work of others to ensure sections came together as a cohesive whole.
- Student rated the overall performance of group members.
- Student explains the role and impact of each team member (including self) on the collaborative project.

Overall, the majority of students were successful with the assignment and able to effectively contribute to the team project. The students demonstrated strong professional and teamwork skills. The average team score was 4.86 out of 5, with the range of averages from 4.6 to 5.0. Customer satisfaction surveys were sent to each client that teams worked with to evaluate the planning and execution of the project and the delivery of findings and recommendations. Client feedback received was highly positive. These results indicate high level functioning teams.

Evaluation of Quality of the Assessment Tool:

The items being evaluated are appropriate given the project design and assurance of learning objective.

Evaluation of Time and Place of Assessment:

The assessment is performed at the completion of the semester long Internal Control Project. This is an appropriate time to complete the assessment because it allows for the best evaluation of the students' performance. In addition, peer evaluations are also administered to obtain feedback on each team member's participation and contribution.

Satisfaction with the Level of Assessment Results:

Overall, we are pleased with the student's performance, specifically as it relates to contributing to a successful team. In future semesters, we plan to continue using the DiSC assessment to help students learn how to effectively interact with each other. One area of improvement for future semesters involves emphasizing the need for students to thoroughly review each other's contributions to the assignment by providing intermittent feedback to each other in the form of a memo. This will help their ability to write, speak, and listen effectively in communicating with fellow team members.

Another potential future improvement is to include an individual component in the final grade for their project. This will help ensure balanced participation amongst teammates.

Spring 2014

20 students enrolled

- Q1 The student provided and received feedback in a professional and enthusiastic manner.
 Q2 The student shared ideas and findings in a professional and enthusiastic manner.
 Q3 The student organized tasks and divided responsibility to complete project in a timely manner.
 Q4 The student actively participated in team meetings and attended all meetings.
 Q5 The student took responsibility for more than individual work and reviewed the work of others to ensure sections came together as a cohesive whole.
 Q6 The student rated the overall performance of group member (and self).

<u>Company Name</u>	<u>Q1</u>	<u>Q2</u>	<u>Q3</u>	<u>Q4</u>	<u>Q5</u>	<u>Q6</u>	<u>Average</u>
1 Community Food Bank	5.0	4.9	4.9	5.0	4.9	4.8	4.9
2 Goodness	5.0	5.0	5.0	5.0	5.0	5.0	5.0
3 Cat Mart	5.0	4.3	5.0	4.4	4.4	4.4	4.6
4 Gentle Ben's	5.0	5.0	5.0	5.0	4.9	5.0	5.0
5 Mama's Hawaiian BBQ	4.3	4.9	4.9	4.7	4.4	4.6	4.6
6 The Running Shop	5.0	4.7	4.8	5.0	4.8	5.0	4.9
7 Pantano	5.0	5.0	4.8	5.0	5.0	5.0	5.0
8 Style America	5.0	5.0	5.0	5.0	5.0	5.0	5.0
9 GTX	5.0	5.0	4.0	5.0	4.5	5.0	4.8
	4.93	4.86	4.81	4.90	4.77	4.86	4.86

1 = strongly disagree 5 = strongly agree

Peer Evaluation Form

Name _____ Company Name _____ Date _____

Using the rating scale provided, honestly evaluate your own work and the work of the other students in your group. Please provide an explanation for any evaluation less than 3.

	Enter Your Name Here	Enter Team Member Name	Enter Team Member Name
<p>Feedback</p> <p>5=Demonstrates ability to give and receive constructive feedback.</p> <p>3=Is willing to give or receive constructive feedback, but not both.</p> <p>1=Resists giving and receiving constructive feedback.</p>			
<p>Communication</p> <p>5= Communicates with team members openly and with respect and in a professional and enthusiastic manner.</p> <p>3= Communication is inconsistent; sometimes communicates openly, or communicates openly with some team members.</p> <p>1= Does not communicate with team members openly or with respect.</p>			
<p>Timeliness of Completing Work</p> <p>5 =Assignments were completed in a timely manner so as not to delay overall group progress.</p> <p>3 = Assignments were sometimes late causing moderate delay in overall group progress.</p> <p>1 = Assignments were frequently late causing substantial delay in overall group progress.</p>			

	Enter Your Name Here	Enter Team Member Name	Enter Team Member Name
<p>Attendance 5= Attended all meetings and actively participated. 3= Attended most meetings. 1= Frequently missed meetings.</p>			
<p>Final Product Accountability 5=Took responsibility for more than individual work. Reviewed the work of others and ensured that the separate project sections came together as a cohesive whole. 3= Reviewed the work of others, but did not help ensure that the separate project sections came together as a cohesive whole. 1=Made no effort to review the work of others or tie individual work to the final product.</p>			
<p>Rate the overall performance of the group member 5 = Excellent 3 = Average 1 = Poor</p>			

In the table below, please indicate the primary requirements worked on (e.g., RCM matrix, narrative, memo, interview, presentation etc.) and the percentage contribution made by each group member in the completion of the final project. The sum of the percentages must equal 100. For example, if each member in a 3-person group contributed equally to the final project, each group member should receive 33.33%.

Person Evaluated	Requirements worked on	% Contribution
1. Your Name Here		_____ %
2.		_____ %
3.		_____ %
Total		100 %

**DEPARTMENT OF ACCOUNTING
ASSURANCE OF LEARNING PROGRAM
ANALYSIS OF OUTCOMES ASSESSMENT
FALL 2014/SPRING 2015**

PROGRAM: Master of Accounting
Assessment Tool: MAcc Exam

OBJECTIVE: Technical Knowledge
Administered in: Final semester in program

Prepared by: Dean Barefield

Description of Assessment and Results: Graduating Master of Accounting (MAcc) students must successfully complete a comprehensive examination, given near the end of their last semester. The exam consists of five questions, each from a separate graduate-level accounting course. The student must answer three of the five questions in a four-hour period. Each question is graded by the faculty member who taught the related class, and anonymity is maintained throughout the grading process. Possible outcomes include High Pass, Pass, Low Pass, and Fail. To pass the exam, a student may receive no more than one Low Pass on an individual question. A student receiving one Fail or more than one Low Pass may retake the exam, again answering three questions from the same classes as the first attempt at the exam. Individual results are summarized, with percentage of each outcome reported, including retake outcomes.

Over the two semester period of Fall 2014 through Spring 2015, 57 students took the MAcc exam with 12 students taking the exam in the fall and 45 in the spring.

In the fall semester, 9 students passed the exam on the first attempt (75%) and the remaining 3 passed it on the subsequent attempt.

In the spring semester, 31 (69%) passed the comprehensive exam on the first attempt. Of the 14 that failed to pass the first exam, all passed the retake exam.

Evaluation of Quality of the Assessment Tool: The MAcc exam has been administered since the inception of our program. Requiring answers to questions from three separate graduate-level accounting courses provides a comprehensive examination experience. This tool allows students to demonstrate their ability to express written information accurately in a concise and clear manner and at the same time demonstrating their technical expertise in the 3 topics selected. Students are cognizant of the exam's importance to their successful completion of degree requirements and of its reputation for rigor. They give serious attention to their preparations for the exam. A cross-section of accounting faculty is responsible both for writing individual questions and for grading answers submitted with anonymity preserved. No recommendations are noted at this time.

Evaluation of Time and Place of Assessment: The exam is administered approximately 3 weeks before graduation to provide time for grading and recording the completion of degree requirements. Students are provided a single four-hour time period to complete the proctored exam. Scheduling the exam as close as possible to graduation provides the best level of assessment. We have no recommendations to improve the administration of the exam.

Satisfaction with the Level of Assessment Results: The results observed over the past years indicate that our students perform well on the exam. The initial failure rate has varied in the last few semesters but overall, including retakes, is low. The range of individual answer grades reflects the rigor of the questions and the expectations of the faculty grading the answers. We are planning to maintain both the rigor and high expectations with this as the cumulative piece to the student's Master's Degree.

Department of Accounting
Assurance of Learning Evaluation Results
Accounting 572a – Governmental and Non-Profit Accounting
Fall 2014

Program: Masters of Accounting

Objective: *Software Skills* - The student can effectively use general ledger software applications. This includes an understanding of the relationship between journal entries, general ledgers, trial balance reports, and financial statements.

Assessed Tool: General Ledger Package in the Smithville Simulated City Project

Administered in: Accounting 572a

Description of Assessment and Results: Students were assigned a project where they utilized a general ledger software application to manage financial transactions for a simulated city. The simulation corresponds with the textbook used in the class, and covers the first 70% of the semester. The students were required to produce journal entries, general ledgers, trial balances, and financial statements for multiple governmental funds. Students were asked to submit a well-organized package of information generated from the general ledger software package as well as Excel-based financial statements.

Apart from the student's grade for this project, they were assessed based on four attributes. These attributes were:

1. Submitting a well-organized and fully documented package of reports
2. Making the required journal entries and any adjusting entries if necessary
3. Successfully producing trial balance reports for both governmental funds (modified accrual) and government wide financial statements (full accrual)
4. Submitting a complete set of financial statements supported by general ledger software reports

Each attribute was assessed out of a possible 5 point scale, with 5 indicating a strong performance and a 1 indicating a very poor performance of the attribute. Overall, the average for each attribute was in a range of 4.50 to 4.62.

The overall average for the student's grades on the project was 232 points out of a possible 250, resulting in a 93% average.

Evaluation of Quality of the Assessment Tool: The Smithville project corresponds to the students' textbooks chapter by chapter to guide them through the journal entry and financial statement process. The ability to do the entries is available in the textbook and the students must then translate that knowledge into the general ledger package. The Smithville project serves as a strong performance indicator for our learning assessment of software skills due to this transfer of knowledge.

In addition, the criteria used to assess the student's technology skills seem appropriate. The attributes are evaluating the student's ability to organize their work, their ability to modify their work within the GL package, as well as their ability to produce reports from the system and in Excel on their own. I would not recommend changing the assessment criteria for this objective.

Evaluation of Time and Placement of Assessment: This assessment occurred with the final submission of the Smithville Projects at the end of the semester. Smaller milestone submissions occurred throughout the semester, but the complete and final project was evaluated here. I would not recommend changing the timing of the assessment because I believe allowing the students to have time and experience on the general ledger package is beneficial to their understanding of the capabilities and functions of the package.

The Accounting 572a class is for Masters of Accounting students. Many of these students have had prior experience with general ledger packages from outside work experiences, but very few, if any, had experience with governmental accounting. A student's prior experience with any general ledger package was not noticeable on the project. Success on this project was related to the time spent working on the project and the amount of time spent asking questions clarifying any issues that arose.

Satisfaction with the Level of Assessment Results: I feel that the series of Smithville assignments, including the final project, corresponded nicely with the pace and content of the in-class material. Students generally performed very well on the project and most issues that arose were technical issues. Overall, the quality of the submitted projects causes me to be very satisfied with the level of assessment results.

Acct 572a Fall 2014 Actual results

Attribute 1	Attribute 2	Attribute 3	Attribute 4
5	5	5	5
5	5	4	5
5	4	5	5
4	5	5	5
5	4	5	5
5	5	4	5
4	4	4	4
5	5	5	4
5	5	4	5
5	5	4	5
5	5	5	5
5	5	5	5
5	5	4	5
4	3	4	4
5	5	5	4
4	5	5	5
5	4	5	4
5	5	5	5
5	5	5	5
3	3	4	3
5	5	5	5
5	5	5	4
5	5	5	5
5	5	5	5
5	5	5	5
5	5	4	5
5	5	4	5
4	5	5	5
5	3	4	5
4	5	5	5
4	3	4	5
5	5	5	5
5	5	5	5
4.59	4.50	4.50	4.62

Attributes:

1. Submitting a well-organized and fully documented package of reports
2. Making the required journal entries and any adjusting entries if necessary
3. Successfully producing trial balance reports for both governmental funds (modified accrual) and government wide financial statements (full accrual)
4. Submitting a complete set of financial statements supported by general ledger software reports

Total score (overall average) = 18.21 out of 20.

Department of Accounting
Assurance of Learning Evaluation Form
Fall 2014

Learning Objective:

Ethics / Social Responsibility - Identifies ethical dilemmas and develops appropriate courses of action that consider the well-being of others and society

Measurement:

ACCT 531 / 531I Case Study - Johnstone and Muzatko (2002).

531 – 16 groups comprised of 49 total students

531I – 4 groups comprised of 10 total students

Responsible:

Paul N. Michas

Description:

The case was one where groups took on the role of either the auditor or client during the final phase of an audit where material misstatement adjustments are negotiated between the client and audit firm. The auditor and client groups were required to negotiate a final amount of misstatements to record in the financial information based on values and information provided in the case. Groups were required to come to some kind of conclusion, but this conclusion was left completely up to the negotiating groups.

Given the nature of client/audit firm negotiations during the completion of an audit, ethical considerations can and often do come into play as the parties are negotiating over the final total dollar amount of misstatements found by the auditor that will be recorded in a company's year-end, audited financial statements. The two parties involved have differing incentives and must consider the effect of their position on company stakeholders, management and the audit firm. The client firm's incentives are commonly to maximize the amount of net income reflected on the financial statements in order to meet the profit expectations of shareholders and company analysts. The auditor's incentives are often to report the most conservative (i.e. lowest) value of net income that complies with Generally Accepted Accounting Principles so as to minimize the audit firm's exposure to legal liability for possible shareholder stock losses, as well as to maximize the reputation of the audit firm for conducting high-quality audits.

In order to gauge students' grasp of the ethical considerations of the case, a "framework for ethical decision making" was drawn from the class textbook (Johnstone, Gramling and Rittenberg 2014, pp. 132). The framework is as follows:

- Step 1 – Identify the ethical issue(s).
- Step 2 – Determine the affected parties and identify their rights.
- Step 3 – Determine the most important rights.
- Step 4 – Develop alternative courses of action.
- Step 5 – Determine the likely consequences of each proposed course of action.

Step 6 – Assess the possible consequences, including an estimation of the greatest good for the greatest number. Determine whether the rights framework would cause any course of action to be eliminated.

Step 7 – Decide on the appropriate course of action.

Students were required to assess and describe, in-depth, each step of the framework in the context of their client/audit firm negotiation process and each party's desired effect on the audited financial statements.

Evaluation:

Student groups were evaluated on their completion of the framework on a scaled between one and 10, with one indicating the group did not attempt to complete this part of the assignment at all, and 10 reflecting an extremely thoughtful consideration of all steps in the framework. The graded scores are summarized as follows:

10 – 8 groups

9 – 5 groups

8 – 5 groups

7 – 1 group

6 – 1 group

Below 6 – 0 groups

Mean score – 8.84

Median score – 9.0

Conclusion:

In summary, the vast majority of groups took this part of the case assignment very seriously and thoughtfully considered the ethical issues involved in the negotiation of the completion of an audit engagement. Given the large number of parties that are ultimately affected by the this negotiation (firm shareholders, managers, regulatory agencies, etc. and the audit firm's legal liability and reputational exposure as well as the desire to retain the company as an audit client in the future), the case provides a robust opportunity for students to consider the possible effect of many courses of action on these numerous stakeholders. Further, the case provides a "real world" opportunity to consider the ethical implications of audit engagements, which is a career many of the students plan to go into after graduating from the MAcc program.

References:

Johnstone, K. M., A. A. Gramling, and L. E. Rittenberg. 2014. *Auditing: A Risk-Based Approach to Conducting a High-Quality Audit*. South-Western Cengage Learning; Mason, OH.

Johnstone, K. M., and S. R. Muzatko. 2002. Resolving Difficult Accounting Issues: A Case Study in Client-Auditor Interaction. *Issues in Accounting Education* 17 (1): 27-39

**DEPARTMENT OF ACCOUNTING
ASSURANCE OF LEARNING PROGRAM
ANALYSIS OF OUTCOMES ASSESSMENT
FALL 2014/SPRING 2015**

PROGRAM: Master of Accounting **OBJECTIVE:** Gainful Employment
Assessment Tool: Collection of Placement Data **Administered by:** MAcc Program Coordinator and staff

Description of Assessment and Results: Shortly before graduation, students are asked to complete a placement survey online which they submit to support staff. Staff attempts to follow up with students who have not accepted an offer of employment before the exit interview.

A total of 57 students graduated from the MAcc program in Fall 2014 and Spring 2015, of the 57 students, two students did not reply to the survey and 4 of the respondents did not have legal authorization to work in the U.S.. The students that did not reply and those that did not have legal authorization to work in the U.S. have been excluded from the placement statistics below.

Fall 2014 had 9 graduates, all but one of whom had secured employment. Spring 2015 had 41 graduates, 40 of whom had secured employment at the time of graduation. In total, this led to an overall placement rate of 96.0%, which is consistent with our strong placement rate of prior years. Department faculty and staff remain in contact with unplaced students in the months following their graduation, to provide additional placement support.

Public accounting has attracted 85.1% (40) of the employed graduates, with 57.9% (23) of that group going to Big 4 accounting firms. Four graduates accepted positions with companies in industry, three graduates will be working for the State of Arizona, one graduate is returning to China to take a job with a Chinese government agency, and one other student will be returning to their home country.

Below is trend placement data for the last three years:

	Fall 14/Spring 15	Fall 13/Spring 14	Fall 12/Spring 13
Placed	95.9%	96.2%	100.0%
Public Accounting	85.1%	80.0%	85.2%
Big 4 Firms	57.5%	48.3%	52.2%

Evaluation of Quality of the Assessment Tool: Current data collection methods appear to be adequate.

Evaluation of Time and Place of Assessment: Many of the graduating students have received offers well before graduations. We are constantly following up with students who do not have offers as graduation approaches. Finally, graduating students are recognized at the department's graduation lunch, so additional attention is given to placement data collection of that time. Based on this, the time and place of assessment appears adequate.

Satisfaction with the Level of Assessment Results: The level of reporting (97%) is clearly satisfactory. Faculty work hard to assist in student placement by advising, recommending, and emphasizing the importance of early professional development, but we recognize that overall placement results are a function of economic conditions as well as our efforts. We are pleased with the consistently strong placement results and will continue to work diligently with our recruiters to ensure opportunities for all of our students.

PLACEMENT OF ACCOUNTING GRADUATE STUDENTS (SELF-REPORTS)

	Spring 2010	Fall 2010	Spring 2011	Fall 2011	Spring 2012	Fall 2012	Spring 2013	Fall 2013	Spring 2014	Fall 2014	Spring 2015	Total F14/S15
Big 4 CPA	5	3	23	5	18	5	19	4	25	2	21	23
Public Accounting (Non-Big 4)	18	2	14	1	9	6	16	10	21	4	13	17
Industry	4	1	3	1	1	2	3	4	3	1	3	4
Financial Services	1		2			0	0	0	1	0	0	0
Government & Non-profit	1	2	3			2	3	2	0	1	2	3
Other Areas						0	0	0	0	0	0	0
Additional Education (PhD, Law School)			1			0	1	0	1	0	0	0
Not Seeking Employment (already employed or other)	1					1	0	1	1	0	0	0
Returning to Home Country		1				0	0	1	1	0	2	2
Total Placements	30	9	46	7	28	16	42	22	53	8	41	49
Undecided	0	0	0	1		0	0	0	0	0	0	0
Seeking	4	2	4	2		0	0	1	2	1	1	2
Interviewed/ Waiting	0	0	0	0	3	0	0	0	0	0	0	0
Not Reported	0	1	2	0		0	5	0	0	2	0	2
	4	3	6	3	3	0	5	1	2	3	1	4
Total Graduates	34	12	52	10	31	16	47	23	55	11	42	53
% Placed (of those reporting with legal authorization to work)	88%	82%	92%	70%	90%	100%	100%	96%	96%	89%	98%	96%

Annual Report Placement Rates				
Year 2010	Year 2011	Year 2012	Year 2013	Year 2014
86.67%	88.33%	93.62%	98.46%	95.31%

**DEPARTMENT OF ACCOUNTING
ASSURANCE OF LEARNING PROGRAM
ANALYSIS OF OUTCOMES ASSESSMENT
FALL 2014/SPRING 2015**

PROGRAM: Graduate
Assessment Tool: Survey

OBJECTIVE: Overall Outcomes
Administered in: Emailed to students

Description of Assessment and Results: An anonymous assessment survey is sent to all graduating Master of Accounting (MAcc) students towards the end of their final semester. The survey asks for the graduate's perspectives on a variety of topics, including the quality of our curriculum, faculty, instructional methods, career development efforts, and advising. After asking these specific questions, we ask for an overall rating of these aspects, the results are listed below.

In the Spring of 2015 the response rate was 73.3% (33 of 45 graduates completed the survey). This is a decrease from Spring of 2014 (85.4% with 47 of 55 students responding). Fall 2014 had a response rate of 91.7% (11 of 12 graduates completed the survey) which was a significant increase from Fall 2013 (61.9% with 13 of 21 students responding). The overall participation rate for both semesters increased slightly to 77.2% from 76.3% in the prior academic year.

We asked students the following questions (all responses on a 1 – 7 scale*)

- 1) Please indicate your level of satisfaction with the overall quality of your education during the masters program.
- 2) Please indicate your rating of the overall effectiveness of the teaching in the masters program.
- 3) Please indicate your overall level of satisfaction with the MAcc program regarding your personal development.

Overall Outcomes	<u>S15</u>	<u>F14</u>	<u>S14</u>	<u>F13</u>
a) Overall education (all tracks)	6.20	6.27	5.81	5.29
a) Overall education (audit track)	6.16	6.33	5.74	
a) Overall education (tax track)	6.30	6.20	6.00	
b) Overall effectiveness of teaching (all tracks)	6.20	6.09	5.68	5.18
b) Overall effectiveness of teaching (audit track)	6.12	6.33	5.60	
b) Overall effectiveness of teaching (tax track)	6.40	5.80	5.92	
c) Overall personal development (all tracks)	5.89	6.00	5.87	5.50
c) Overall personal development (audit track)	5.88	6.00	5.80	
c) Overall personal development (tax track)	5.91	6.00	6.08	

*In Fall 2013 the assessment survey asked for responses on a 1 – 5 scale, the responses have been scaled for the 1 – 7 scale for comparability. In Spring 2014 the assessment was changed back to the original 1 – 7 scale.

F14/S15 average score for overall education rating: 6.2

Evaluation of Quality of the Assessment Tool: In Spring 2014 we updated the assessment to evaluate the tax track and the audit track of the program separately. This will allow us to better assess the development and outcomes of each program individually as the curriculum is substantially different.

Evaluation of Time and Place of Assessment: The annual response rate for the assessment survey has stayed constant with prior years. The spring participation rate was particularly low this year due to graduation and other events which took time and attention away from both the graduates and the staff assigned to follow up on incomplete surveys. In the future, we will address the survey during common courses for the graduates through faculty announcements and Blackboard in order to keep students attention and encourage their participation.

Satisfaction with the Level of Assessment Results: Overall we are satisfied with the assessment results. We will continue to strive to increase these figures in all areas.