

E. Craig Wall, Sr. College of Business
Master of Accountancy
Program Assessment Plan
2017-18

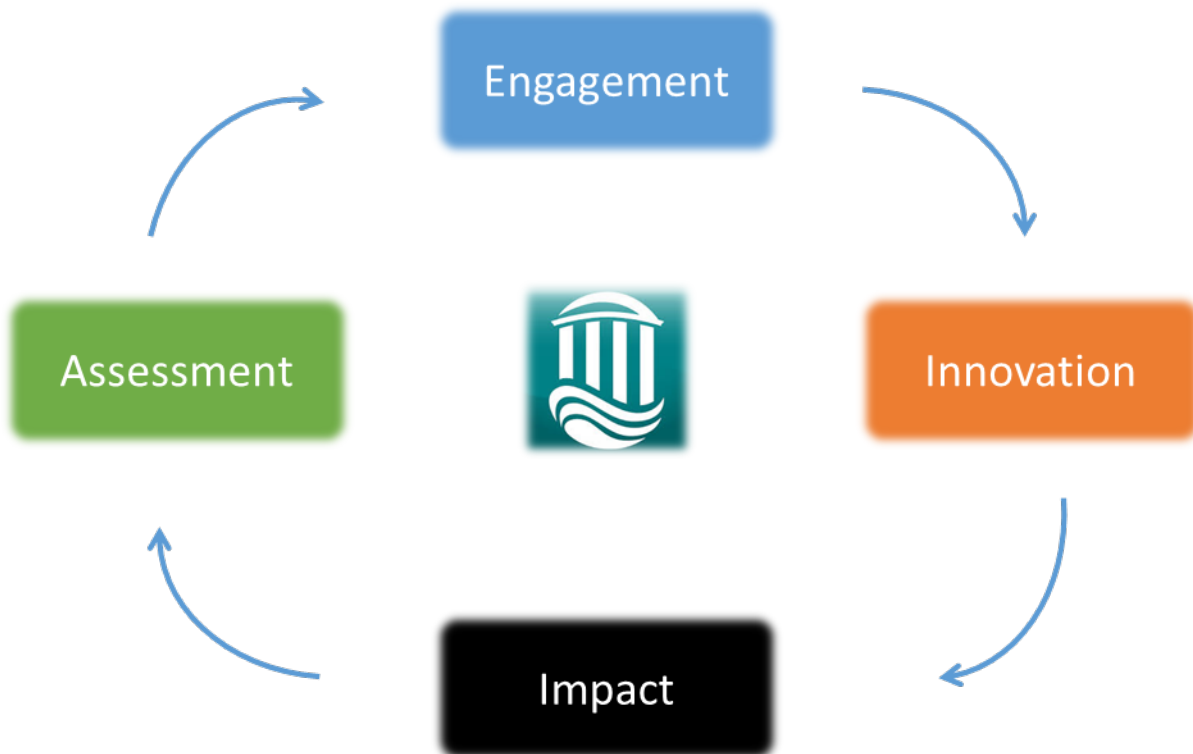




Table of Contents

Assessment and Assurance of Learning	3
Mission Statement	4
Assessment Responsibilities	5
Graphic Illustration of Assessment Process	7
AACSB Assessment Processes	8
AACSB Standard 8	8
AACSB Standard 9	9
2016-2017 MAcc AACSB Learning Goal Collection Plan	10-11
Learning Goal 1: Accounting Knowledge	10
Learning Goal 2: Applied Research	10
Learning Goal 3(a): Professional Communications (Written).....	10
Learning Goal 3(b): Professional Communications (Oral).....	11
Learning Goal 4: Technological Proficiency	11

Assessment and Assurance of Learning

The Association to Advance Collegiate Schools of Business (AACSB) Assurance of Learning Standards (Standards 8–12) clearly acknowledge assessment of student learning as part of the curriculum management process. The standards call for schools to define learning goals, assess student achievement toward these goals, and utilize what is learned through assessment to continually improve curricular programs. AACSB expectations regarding Assurance of Learning Standards include:

- Learning goals state the educational expectations for each degree program. They specify the intellectual and behavioral competencies a program is intended to instill. In defining these goals, the faculty members clarify how they intend for graduates to be competent and effective as a result of completing the program.
- A curriculum maps out how the school facilitates achievement of program learning goals. It is defined by content (theories, concepts, skills, etc.), pedagogies (teaching methods, delivery modes), and structures (how the content is organized and sequenced to create a systematic, integrated program of teaching and learning). A curriculum is also influenced by the mission, values, and culture of the school.
- Assurance of learning refers to processes for demonstrating that students achieve learning expectations for the programs in which they participate. Schools use assurance of learning to demonstrate accountability and assure external constituents such as potential students, trustees, public officials, supporters, and accrediting organizations that the school meets its goals. Assurance of learning also assists the school and faculty members to improve programs and courses. By measuring learning, the school can evaluate its students' success at achieving learning goals, use the measures to plan improvement efforts, and (depending on the type of measures) provide feedback and guidance for individual students. For assurance of learning purposes, AACSB accreditation is concerned with broad, program-level focused learning goals for each degree program, rather than detailed learning goals by course or topic, which must be the responsibility of individual faculty members.
- Curricula management refers to the school's processes and organization for development, design, and implementation of each degree program's structure, organization, content, assessment of outcomes, pedagogy, etc. Curricula management captures input from key business school stakeholders and is influenced by assurance of learning results, new developments in business practices and issues, revision of mission and strategy that relate to new areas of instruction, etc.

<http://www.aacsb.edu/~media/AACSB/Docs/Accreditation/Standards/2013-bus-standards-update-tracked-changed.ashx> (Page 30)

A detailed description of the assessment program in the E. Craig Wall Sr. College of Business is provided in the pages that follow. You will see that we have carefully defined our learning goals as related to the mission of the College of Business, we systematically assess these goals, analyze the data, and report it to the faculty for curriculum planning and improvement. The assessment program in place is faculty-driven. All faculty members are committed to creating an environment and a curriculum that maximizes the student's ability to learn.

Mission Statement

The mission of the E. Craig Wall Sr. College of Business Administration is to guide and educate each student in the development of valuable skills for a successful career in a globally competitive and diverse environment. With particular focus on four critical components in order to sustain and enact this mission, the Wall College will:

1. Educate STUDENTS in critical thinking, communication, and professionalism through applied and experiential learning using a variety of teaching techniques and innovative technologies.
2. Develop, maintain, and execute a CURRICULUM emphasizing the integration of business functions in order to provide students with a complete and unified understanding of business.
3. Develop FACULTY intellectual capital by creating a portfolio of diversified intellectual contributions in applied, basic/discovery, integrative/interdisciplinary, and pedagogical (teaching and learning) scholarship.
4. Offer service to the larger COMMUNITY that utilizes and further enhances faculty expertise. Such efforts will, in turn, expand and enhance opportunities for students through cooperative research, internships, or improved course and curriculum design.

As members of the Wall College community of teachers-scholars, we value:

1. People. We value the people who work diligently to achieve (or to help us achieve) our common goals. We recognize that our success is dependent upon a team effort, and is built upon the tireless efforts of committed individuals working together. We treat all people with care, respect, and collegiality even when we disagree.
2. Integrity. We value truthfulness, honest, and transparency in all interactions.
3. Excellence. We value diligence and quality in all of our efforts and strive to progress and advance continuously.
4. Innovation. We value creativity, originality, flexibility, and adaptability in response to an evolving and ever-changing world while never failing to recognize and honor our history and the traditions upon which our college was built.
5. Collaboration. We value synergy and commonality in our effort to achieve a common goal. In such efforts, we commit to disregard self-interest in order to advance the college's objectives.
6. Diversity. We value individual differences and celebrate uniqueness, and we demonstrate this commitment by promoting a safe environment for expression of different perspectives. The application of these values to our daily interactions means that we:
 - Ensure that everyone participates, and no one dominates.
 - Listen to others respectfully without interruption.
 - Are able to disagree without being rude or offensive toward another.

- Recognize that all ideas have the potential to be of value, consequently, we refrain from quick judgement, and maintain objectivity and receptivity.

Goal of the Master of Accountancy Degree

The Master of Accountancy program is designed to provide students with strong graduate-level preparation in accounting that will allow them to enter the accounting profession and achieve certification as Certified Public Accountants (CPA) and/or Certified Management Accountants (CMA). MAcc graduates will be able to build significant accounting careers in public accounting, industry, financial institutions, government, and not-for-profit organizations; as CPAs they may also seek out opportunities for entrepreneurship. In recognition of the fact that accounting is a five-year program of study, the 30-hour MAcc degree program allows students to earn the 150 hours required by most state Boards of Accountancy for licensure as CPAs while focusing on value-added accounting knowledge and skills useful in the workplace.

Wall College of Business Assessment Responsibilities

From the Wall College Business Bylaws

Dean

2.3 Maintain active awareness of policies for continuing accreditation by AACSB, PGA, and SACS and engage appropriate actions and decision making to support maintenance of accreditation by both bodies.

Associate Dean for Learning Assurance

2.4 Coordinate the assurance of learning and learning assessment processes for the college with appropriate university and outside bodies.

Office of Graduate Programs

2.8.1.2 The Master of Accountancy (MAcc) program – This degree program is designed to provide students with strong graduate-level preparation in accounting that will allow them to enter the accounting profession and achieve professional certification. [Note that the Chair, Department of Accounting provides support to the Office of Graduate Programs].

The MAcc Advisory Committee

2.6.1. Charge – The MAcc Advisory Committee is tasked with oversight of the Master of Accountancy degree program, including assessment implementation and oversight, curriculum development, entrance requirements and general program oversight.

2.6.2. Membership – Voting membership on the MAcc Advisory Committee consists of three (3) faculty members from the Accounting department who hold graduate faculty status. Representation that reflects a combination of assistant professors, associate professors and professors is encouraged where practical and representation among the functional areas of accounting is expected. The Chair of the Accounting Department and the MAcc Director will also serve as voting members.

Committee Membership and Terms of Service

3.1 Membership

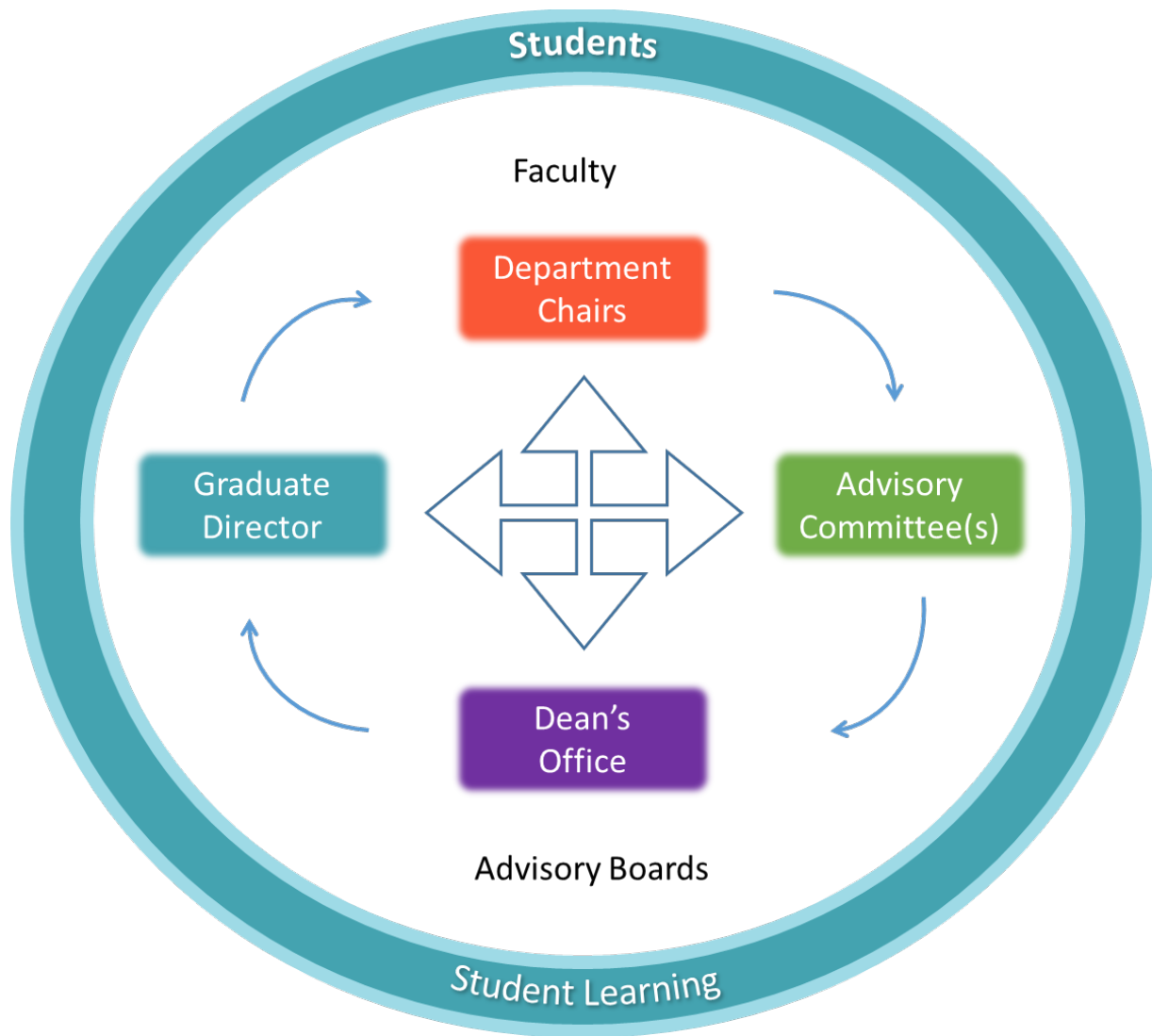
3.1.1. All eligible faculty members may be elected for service on committees, providing that they teach a minimum of six (6) credit hours per semester. The term “eligible” means that members are “faculty” as defined by the Coastal Carolina University Faculty Manual.

3.1.2. Faculty may not serve on more than two of the standing college committees in any given year. A faculty member who has been elected or appointed to serve on two standing committees within the college is ineligible to be nominated for election to serve on a third college standing committee.

3.1.3. A faculty member cannot serve as chair of more than one of the permanent standing college committees in any given year. Once a faculty member has served one three-year elected term, he or she must wait one year before serving on that same committee again.

3.1.4. In the event there are no faculty members available or willing to serve, an eligible faculty member who is a member of two standing committees may agree to be nominated and serve on a third committee.

3.2 Terms of Service: Committees will be composed of members serving three-year staggered terms, with one or two terms expiring each year based upon total committee membership as defined by each standing committee’s membership above.



AACSB Assessment Processes

As seen in the figure above, the Graduate Director and MAcc Coordinator (Accounting Chairperson) are charged with assisting other faculty and Administration in developing graduate assessment plans that include LGs which are aligned with the college and university mission and with supporting accountability and continuous improvement efforts within the college. The Graduate Director and MAcc Coordinator works closely with faculty, Department Chairs, the Associate Dean and the Dean to ensure information is communicated fully. The Graduate Director and MAcc Coordinator chair the MBA and MAcc advisory committees, respectively.

WCOB AACSB Standard 8 Assessment Processes:

- Annual Assessment Data Collection Plan and Reporting (Fall 16 for academic year 2015-16 and May 15 for academic year 2016-17):
 - Important Dates:
 - Mar 31, 2017: Assessment committee meets to discuss the 2017-18 MAcc assessment plan.
 - April 7, 2017: 2017-18 MAcc Assessment Plan entered into Campus Labs.
 - May 15, 2017: Data Collection for Assessment Year 2016-17.
 - Oct 13, 2017 academic year 2016-17 assessment results presented to the Assessment Committee.
 - December 1, 2017: 2016-17 assessment results presented to the faculty.
 - The MAcc coordinator:
 - Coordinates their faculty members with graduate assessment responsibilities.
 - Collects and archives assessment data. They use the data to provide reports to the Associate Dean for Assessment. The Associate Dean communicates the resulting recommendations to the Dean.
 - They discuss the prior year assessment results (closes the loop) with their respective advisory committees and then, with the full WCOB faculty, in a special meeting held in the fall of each academic year.
 - Based on the discussion with the full faculty, the advisory committees discuss continuous improvement and change during assessment plan development.
- Annual Assessment Plan Development (Spring):
 - The Accounting Chair and Advisory Committee Members:
 - Annually reviews the undergraduate assessment plan.
 - Proposes LGs, rubrics defined values.
 - Identifies courses for LG assessment.
 - Coordinates all proposed changes with the Associate Dean for Assessment.
 - The Associate Dean for Assessment and External Engagement:
 - Coordinates curriculum review and development with advisory board members and other external stakeholders.
 - Presents all assessment proposals with the Dean's Council.
 - Approved proposals brought before the entire faculty for approval.
- Support information that is typically collected:
 - Syllabus, rubric, defined value and assessment instrument (5 best, 5 lowest)
 - Results, analysis of results, and use of assessment results for continuous improvement

AACSB Standard 9 (Assessment Conducted twice in a five year period ... next due academic year 2017-18):

- The Accounting Chairperson works with faculty to create a curriculum map that shows where learning goals are being taught and measured.
 - The assessment committee assesses the adequacy of LG coverage in WCOB courses. Shortfalls in in assessment coverage are addressed during the annual assessment plan development (See discussion above in AACSB Standard 8).

2017-18 MAcc AACSB Learning Goals: Where Learning Goals are assessed

	Learning Goals				General Skills Areas					Specialized Learning	
	LG 1: Accounting Knowledge	LG 2: Applied Accounting Research	LG 3: Oral and Written Communication	LG 4: Problem Solving	Ethical Understanding & Reasoning	Information Technology	Teamwork	Diverse and Multi-Cultural Work Environments	Reflective Thinking	Understanding Problems from Multiple Perspectives	Applying Specialized Knowledge in a Global Context
ACCT 533: Governmental Accounting	X ^A	X ^A	X ^A	X ^A	X ^R	X ^A	X ^I	X ^I	X ^R	X ^R	X ^I
ACCT 535: Advanced Accounting	X ^A	X ^A	X ^A	X ^A	X ^R		X ^R		X ^A	X ^A	X ^A
ACCT 620: Tax Research and Communication	X ^A	X ^A	X ^A	X ^A	X ^R		X ^R		X ^A		
ACCT 631: Fraud Examination	X ^A	X ^E	X ^A	X ^E	X ^E	X ^E	X ^A	X ^I	X ^E		
ACCT 665: Financial Statement Analysis	X ^A		X ^A	X ^A	X ^E	X ^A	X ^R		X ^A	X ^A	X ^E
ACCT 675: Law for Accountants	X ^A	X ^A	X ^A	X ^A	X ^A	X ^A	X ^A		X ^A	X ^E	X ^E

LG = Assessed Learning Goal
 A = Graded Assignment
 E = Emphasized
 R = Reinforced
 I = Introduced

AACSB MAcc Learning Goals:

LG 1: Accounting Knowledge

- Method of Assessment: Student knowledge is assessed using on-line quizzes administered in ACCT 535 (Advanced Accounting).
- Defined Value: success as 90% of our students having an average score across the assessment items of 70% or higher.
- Course: ACCT 535
- Instructor: Dr. Chris Becker
- Assessment Instrument: Student knowledge is assessed using on-line quizzes administered in ACCT 535 (Advanced Accounting). The assessments are administered using "Gleim CPA Review" questions, which are a mix of proprietary and past CPA exam questions. Questions cover consolidations, derivatives, hedges, foreign currency translation and remeasurement, and partnerships.
- Term: SP 17

LG 2: Applied Accounting Research.

- Method of Assessment: Applied research is assessed using course embedded assessment tools in ACCT 620. Students are to use the CCH* tax database. After the training period students complete research for a fictitious client every 3 weeks.
- Defined Value: success as 90% of our students having an average score across the assessment items of 70% or higher.
- Course: ACCT 620
- Instructor: Dr. Melanie James
- Assessment Instrument:
- Term: FA 16

LG 3(a): Professional Communication (Written)

- Method of Assessment tools: Students' written communication is assessed in the evaluation of their ACCT 533 governmental accounting research paper requirement
- Defined Value: success as 90% of our students having an average score across the assessment items of 70% or higher.
- Course: ACCT 533
- Instructor: Mr. Barry Spivey
- Assessment Instrument: Student's written communications is assessed by the quality of their written research requirement. Students are required to research and write an 8-10 page paper on a topic related to accounting for governmental and not-for-profit entities. The research paper is

scored based on (70% Content, 10% Organizational Style, 10% Writing Style, and 10% Careless errors).

- Term: FA 16

LG 3(b): Professional Communication (Oral)

- Method of Assessment tools: Students' oral communication is assessed in the evaluation of ACCT 533 state government comprehensive annual financial report presentation [This needs to be updated in SACs].
- Defined Value: success as 90% of our students having an average score across the assessment items of 70% or higher.
- Course: ACCT 533
- Instructor: Mr. Barry Spivey
- Assessment Instrument: Oral communication is assessed using each grade of students' individual presentation of a state's comprehensive annual financial report (CAFR). Students will make a ten minute presentation concerning a state CAFR (see syllabus for student grading criteria). Note that each student must select a state that has not already been presented. The expectation is that PowerPoint slides will serve as the basis for the presentation. The presentation must provide a brief background of the state's demographics and highlight all key financial information.
- Term: FA 16

LG 4: Technological Proficiency

- Method of Assessment tools: Students will demonstrate the ability to use governmental accounting simulation software augmented by Excel and Word to conduct notional governmental transaction processing and reporting.
- Defined Value: success as 90% of our students having an average score across the assessment items of 70% or higher.
- Course: ACCT 533
- Instructor: Mr. Barry Spivey
- Assessment Instrument: The City of Smithville Governmental Budget Simulation is the assessment instrument. This simulation requires students to record legal and cash transactions in funds for various municipal entities and integrate the economic effects of these transactions in entity-wide statements. Successful completion of this exercise requires sophisticated manipulation of multiple budgets and financial reports using Excel spreadsheets.
- Term: FA 16