

Accounting MS

Measurement Analysis and Interpretation

Goal Description:

Our graduates will identify and apply appropriate, reliable, and verifiable measurements to analyze data for a given purpose and intended use.

[Note: Each of the six goals and corresponding learning objectives were adapted from the American Institute of Certified Public Accountants' accounting competencies section of the “Pre-certification Core Competency Framework.”]

Providing Department: Accounting MS

RELATED ITEMS/ELEMENTS -----

RELATED ITEM LEVEL 1

Determine appropriate measurements (M - LO1)

Learning Objective Description:

Our students will identify what needs to be measured and determine an appropriate, relevant, and reliable measure for the intended use.

RELATED ITEM LEVEL 2

Measurement (LO 1) - Course embedded measures for determining appropriate measurement

Indicator Description:

A mix of exam questions, projects, cases, and/or problem assignments, in multiple courses spread across the accounting curriculum, will be used to assess students' achievement on selected examples of the learning objective of identifying what needs to be measured for the corresponding learning goal of Measurement. The mix depends on the course in which the assessment is being made and the instructor’s choice of instrument and selected examples. The results from the various classes will be forwarded to the Departmental Assessment Committee. This committee will compile the results and present the findings to the departmental faculty.

Criterion Description:

In each course, the instructor will determine a minimal acceptable score for each indicator used for assessment in that class. This minimal acceptable score may vary both across classes as well as inside a particular class. This variability is necessary due to the different type of indicators (exam questions, projects, cases, and/or problem assignments) used to assess students' achievement of the learning objective of identifying what needs to be measured.

Once the assessment of this learning objective is completed in the appropriate courses, the percentage of successful student attempts (number of students successfully completing the specific outcome predetermined success level divided by the total number of students attempting the specific outcome) will be reported for each class. The Department of Accounting has set different target standards based on classification. The standard is 75% for graduate-level classes (5000 level).

Findings Description:

Learning Objective 01: Identify what needs to be measured and determine an appropriate, relevant and reliable measure for the intended use.

5000 Level	Total	Campus	TWC	Online
Number of students assessed	72	56	-	16
Number of students meeting criteria	67	52	-	15
Percentage of successful students	93.1%	92.9%		93.8%

The criterion was met. The percentage of successful students, in all categories, exceeds the 75% success rate determined by the Department of Accounting for graduate-level (5000-level) courses.

RELATED ITEM LEVEL 3

Action Item for Measurement Analysis and Interpretation (LO 1)

Action Description:

The percentage of successful students, in all categories, exceeded the 75% success rate determined by the Department of Accounting for graduate-level (5000 level) courses. This is consistent with prior assessment cycles. No remedial action is deemed necessary at this time.

Individual faculty who assess this learning objective indicated the following action plans for the upcoming assessment cycle:

Assessment results for this learning objective are extremely high (which is consistent with prior semesters).At this time I do not see a need to change the type of exercises and teaching techniques I used this semester as it appears to work well. My plan is to continue what is working but to carefully monitor student achievement of this learning objective going forward.

Reporting

Goal Description:

Our graduates will identify the appropriate content and communicate clearly and objectively to the intended audience, the work performed and the results as governed by professional standards, required by law or dictated by the business environment.

[Note: Each of the six goals and corresponding learning objectives were adapted from the American Institute of Certified Public Accountants' accounting competencies section of the “Pre-certification Core Competency Framework.”]

Providing Department: Accounting MS

RELATED ITEM LEVEL 1

Compose professional reports (RPT - LO1)

Learning Objective Description:

Our students will prepare reports with objectivity, conciseness, and clarity.

RELATED ITEM LEVEL 2

Reporting (LO 1) - Course embedded measures for composing professional reports

Indicator Description:

A mix of exam questions, projects, cases, and/or problem assignments, in multiple courses spread across the accounting curriculum, will be used to assess students' achievement on selected examples of the learning objective of preparing reports, memos, letters, and other forms of communication with objectivity, conciseness, and clarity for the corresponding learning goal of Reporting. The mix depends on the course in which the assessment is being made and the instructor’s choice of instrument and selected examples. The results from the various classes will be forwarded to the Departmental Assessment Committee. This committee will compile the results and present the findings to the departmental faculty.

Criterion Description:

In each course, the instructor will determine a minimal acceptable score for each indicator used for assessment in that class. This minimal acceptable score may vary both across classes as well as inside a particular class. This variability is necessary due to the different type of indicators (exam questions, projects, cases, and/or problem assignments) used to assess students' achievement of the learning objective of preparing reports, memos, letters, and other forms of communication with objectivity, conciseness, and clarity.

Once the assessment of this learning objective is completed in the appropriate courses, the percentage of successful student attempts (number of students successfully completing the specific outcome predetermined success level divided by the total number of students attempting the specific outcome) will be reported for each class. The Department of Accounting has set different target standards based on classification. The standard is 75% for graduate-level classes (5000 level).

Findings Description:

5000 Level	Total	Campus	TWC	Online
Number of students assessed	33	33	-	-
Number of students meeting criteria	33	33	-	-
Percentage of successful students	100.0%	100.0%		

The criterion was met. The percentage of successful students, in all categories, exceeds the 75% success rate determined by the Department of Accounting for graduate-level (5000-level) courses.

RELATED ITEM LEVEL 3

Action Item for Reporting (LO 1)

Action Description:

The percentage of successful students, in all categories, exceeded the 75% success rate determined by the Department of Accounting for graduate-level (5000 level) courses.

Individual faculty who assess this learning objective indicated the following action plans for the upcoming assessment cycle:

I intend to use the same project (for assessment) the next time the class is taught for consistency in comparing results. Moreover, I intend to lecture more about the research process.

Presentation Requirement: In addition to the existing components of the capstone project, students will be required to create and deliver presentations summarizing their project findings. These presentations will serve as a crucial element of the assessment process and will be evaluated for clarity, professionalism, and the ability to effectively communicate complex financial information.

RELATED ITEM LEVEL 1

Describe work performed and conclusions reached (RPT - LO2)

Learning Objective Description:

Our students will describe work performed and conclusions reached in a manner that enhances the reports' usefulness.

RELATED ITEM LEVEL 2

Reporting (LO 2) - Course embedded measures for describing work performed and conclusions reached

Indicator Description:

A mix of exam questions, projects, cases, and/or problem assignments, in multiple courses spread across the accounting curriculum, will be used to assess students' achievement on selected examples of the learning objective of describing work performed and conclusions reached in a manner that enhances the reports’ usefulness for the corresponding learning goal of Reporting. The mix depends on the course in which the assessment is being made and the instructor’s choice of instrument and selected examples. The results from the various classes will be forwarded to the Departmental Assessment Committee. This committee will compile the results and present the findings to the departmental faculty.

Criterion Description:

In each course, the instructor will determine a minimal acceptable score for each indicator used for assessment in that class. This minimal acceptable score may vary both across classes as well as inside a particular class. This variability is necessary due to the different type of indicators (exam questions, projects, cases, and/or problem assignments) used to assess students' achievement of the learning objective of describing work performed and conclusions reached in a manner that enhances the reports’ usefulness.

Once the assessment of this learning objective is completed in the appropriate courses, the percentage of successful student attempts (number of

students successfully completing the specific outcome predetermined success level divided by the total number of students attempting the specific outcome) will be reported for each class. The Department of Accounting has set different target standards based on classification. The standard is 75% for graduate-level classes (5000 level).

Findings Description:

This learning objective was not assessed in the MS Accounting program during 2023.

RELATED ITEM LEVEL 3

Action Item for Reporting (LO 2)

Action Description:

This learning objective was not assessed this cycle in the MS program.

Research

Goal Description:

Our graduates will identify, access and apply relevant professional frameworks, standards, and guidance, as well as other information for analysis and to make informed decisions.

[Note: Each of the six goals and corresponding learning objectives were adapted from the American Institute of Certified Public Accountants' accounting competencies section of the “Pre-certification Core Competency Framework.”]

Providing Department: Accounting MS

RELATED ITEMS/ELEMENTS -----

RELATED ITEM LEVEL 1

Access relevant standards (RES - LO2)

Learning Objective Description:

Our students will access relevant standards, rules, and other information.

RELATED ITEM LEVEL 2

Research (LO 2) - Course embedded measures for applying relevant information

Indicator Description:

A mix of exam questions, projects, cases, and/or problem assignments, in multiple courses spread across the accounting curriculum, will be used to assess students' achievement on selected examples of the learning objective of identifying risks for the corresponding learning goal of Research. The mix depends on the course in which the assessment is being made and the instructor’s choice of instrument and selected examples. The results from the various classes will be forwarded to the Departmental Assessment Committee. This committee will compile the results and present the findings to the departmental faculty.

Criterion Description:

In each course, the instructor will determine a minimal acceptable score for each indicator used for assessment in that class. This minimal acceptable score may vary both across classes as well as inside a particular class. This variability is necessary due to the different type of indicators (exam questions, projects, cases, and/or problem assignments) used to assess students' achievement of the learning objective of identifying risks. Once the assessment of this learning objective is completed in the appropriate courses, the percentage of successful student attempts (number of students successfully completing the specific outcome predetermined success level divided by the total number of students attempting the specific outcome) will be reported for each class. The Department of Accounting has set different target standards based on classification. The standard is 75% for graduate-level classes (5000 level).

Findings Description:

Learning Objective 02: Access relevant standards, rules and other information

5000 Level	Total	Campus	TWC	Online
Number of students assessed	69	69	-	-
Number of students meeting criteria	62	62	-	-
Percentage of successful students	89.9%	89.9%		

The criterion was met. The percentage of successful students, in all categories, exceeds the 75% success rate determined by the Department of Accounting for graduate-level (5000-level) courses.

RELATED ITEM LEVEL 3

Action Item for Research (LO 2)

Action Description:

The percentage of successful students, in all categories, exceeded the 75% success rate determined by the Department of Accounting for graduate-level (5000 level) courses.

Individual faculty who assess this learning objective indicated the following action plans for the upcoming assessment cycle:

Criteria were exceeded - no remedial action is needed. It should be noted that this is one of two learning objectives for the Research goal. The comments below were entered for the other learning objective (LO#1) previously and are repeated here as they are related to this learning objective (LO#2).

Results for this goal (Research) are excellent and includes two learning objectives, this one and LO#1 (see previous action item). While both LO have high success rates, it is noted that results for Learning Objective #1 are higher than results for learning objective #2, which was also true in the previous assessment cycle. While both were above our acceptable rate of 75% for graduate classes, the reason for this difference is of interest. The indicator used for LO#1 is an assignment that is completed in teams, while LO#2 uses an individual assignment. This may indicate that use of

the team results as an indicator is not an appropriate measure for assessment purposes. Members of the team who have achieved the learning objective may be compensating for another member who has not. As a result, I plan to change my assessment technique and will rely more heavily on individual assignments in my assessment measures for LO#1 in the future and will monitor the results.

RELATED ITEM LEVEL 1

Employ research skills (RES - LO1)

Learning Objective Description:

Our students will employ relevant research skills.

RELATED ITEM LEVEL 2

Research (LO 1) - Course embedded measures for employing relevant research skills

Indicator Description:

A mix of exam questions, projects, cases, and/or problem assignments, in multiple courses spread across the accounting curriculum, will be used to assess students' achievement on selected examples of the learning objective of identifying risks for the corresponding learning goal of Research. The mix depends on the course in which the assessment is being made and the instructor’s choice of instrument and selected examples. The results from the various classes will be forwarded to the Departmental Assessment Committee. This committee will compile the results and present the findings to the departmental faculty.

Criterion Description:

In each course, the instructor will determine a minimal acceptable score for each indicator used for assessment in that class. This minimal acceptable score may vary both across classes as well as inside a particular class. This variability is necessary due to the different type of indicators (exam questions, projects, cases, and/or problem assignments) used to assess students' achievement of the learning objective of identifying risks. Once the assessment of this learning objective is completed in the appropriate courses, the percentage of successful student attempts (number of students successfully completing the specific outcome predetermined success level divided by the total number of students attempting the specific outcome) will be reported for each class. The Department of Accounting has set different target standards based on classification. The standard is 75% for graduate-level classes (5000 level).

Findings Description:

Learning Objective 01: Employ relevant research skills

5000 Level	Total	Campus	TWC	Online
Number of students assessed	54	54	-	-
Number of students meeting criteria	53	53	-	-
Percentage of successful students	98.1%	98.1%		

The criterion was met. The percentage of successful students, in all categories, exceeds the 75% success rate determined by the Department of Accounting for graduate-level (5000-level) courses.

RELATED ITEM LEVEL 3

Action Item for Research (LO 1)

Action Description:

The percentage of successful students, in all categories, exceeded the 75% success rate determined by the Department of Accounting for graduate-level (5000 level) courses.

Individual faculty who assess this learning objective indicated the following action plans for the upcoming assessment cycle:

Results for this goal (Research) are excellent and includes two learning objectives, this one and LO#2 (see next action item). While both LO have high success rates, it is noted that results for Learning Objective #1 are higher than results for learning objective #2, which was also true in the previous assessment cycle. While both were above our acceptable rate of 75% for graduate classes, the reason for this difference is of interest. The indicator used for LO#1 is an assignment that is completed in teams, while LO#2 uses an individual assignment. This may indicate that use of the team results as an indicator is not an appropriate measure for assessment purposes. Members of the team who have achieved the learning objective may be compensating for another member who has not. To test this theory, I plan to change my assessment technique in the next assessment cycle to rely more heavily on individual assignments for LO#1 in the future. Results will be carefully monitored and compared to the team-based assessments.

Risk Assessment, Analysis, and Management

Goal Description:

Our graduates will assess, analyze and manage risk using appropriate frameworks, professional judgment and skepticism for effective business management.

[Note: Each of the six goals and corresponding learning objectives were adapted from the American Institute of Certified Public Accountants' accounting competencies section of the “Pre-certification Core Competency Framework.”]

Providing Department: Accounting MS

RELATED ITEMS/ELEMENTS -----

RELATED ITEM LEVEL 1

Assess risks of technology and automated processes (RA - LO1)

Learning Objective Description:

Our students will assess the risk of technology and automated business processes.

RELATED ITEM LEVEL 2

Risk Analysis (LO 1) - Course embedded measures for assessing risks of technology and automated processes

Indicator Description:

A mix of exam questions, projects, cases, and/or problem assignments, in multiple courses spread across the accounting curriculum, will be used to assess students' achievement on selected examples of the learning objective of identifying risks for the corresponding learning goal of Risk Analysis. The mix depends on the course in which the assessment is being made and the instructor’s choice of instrument and selected examples. The results from the various classes will be forwarded to the Departmental Assessment Committee. This committee will compile the results and present the findings to the departmental faculty.

Criterion Description:

In each course, the instructor will determine a minimal acceptable score for each indicator used for assessment in that class. This minimal acceptable score may vary both across classes as well as inside a particular class. This variability is necessary due to the different type of indicators (exam questions, projects, cases, and/or problem assignments) used to assess students' achievement of the learning objective of identifying risks. Once the assessment of this learning objective is completed in the appropriate courses, the percentage of successful student attempts (number of students successfully completing the specific outcome predetermined success level divided by the total number of students attempting the specific outcome) will be reported for each class. The Department of Accounting has set different target standards based on classification. The standard is 75% for graduate-level classes (5000 level).

RELATED ITEM LEVEL 3

Action Item for Risk Assessment, Analysis and Management (LO 1)

Action Description:

The percentage of successful students, in all categories, exceeded the 75% success rate determined by the Department of Accounting for graduate-level (5000 level) courses.

One interesting result for this learning objective, was that the success rate for the online section was lower than the face-to-face class (although both exceeded departmental criteria). We will continued to monitor this difference. Individual faculty who assess this learning objective indicated the following action plans for the upcoming assessment cycle:

Recently I increased the emphasis on computerized internal control procedures in case scenarios completed within the semester. However, this resulted in the assessment of this learning objective being lower for Fall 2023 than for Fall 2022 (90.5% vs 100%). The particular specifics of the content coverage in course materials, especially case scenarios, will have to be examined to determine where/why there was an apparent disconnect between an increase in coverage and a decline in the assessment result. Any adjustments will have to be coordinated with changes in LO#2 for this content area.

RELATED ITEM LEVEL 1

Evaluate controls (RA - LO2)

Learning Objective Description:

Our students will evaluate controls that mitigate risk of negative outcomes through prevention or detection and correction.

RELATED ITEM LEVEL 2

Risk Analysis (LO 2) - Course embedded measures for evaluating controls

Indicator Description:

A mix of exam questions, projects, cases, and/or problem assignments, in multiple courses spread across the accounting curriculum, will be used to assess students' achievement on selected examples of the learning objective of evaluating controls for the corresponding learning goal of Risk Analysis. The mix depends on the course in which the assessment is being made and the instructor’s choice of instrument and selected examples. The results from the various classes will be forwarded to the Departmental Assessment Committee. This committee will compile the results and present the findings to the departmental faculty.

Criterion Description:

In each course, the instructor will determine a minimal acceptable score for each indicator used for assessment in that class. This minimal acceptable score may vary both across classes as well as inside a particular class. This variability is necessary due to the different type of indicators (exam questions, projects, cases, and/or problem assignments) used to assess students' achievement of the learning objective of evaluating controls. Once the assessment of this learning objective is completed in the appropriate courses, the percentage of successful student attempts (number of students successfully completing the specific outcome predetermined success level divided by the total number of students attempting the specific outcome) will be reported for each class. The Department of Accounting has set different target standards based on classification. The standard is 75% for graduate-level classes (5000 level).

Findings Description:

5000 Level	Total	Campus	TWC	Online
Number of students assessed	21	-	-	21
Number of students meeting criteria	11	-	-	11
Percentage of successful students	52.4%			52.4%

The criterion was not met. The percentage of successful students, does not meet the 75% success rate determined by the Department of Accounting for graduate -level (5000-level) courses.

RELATED ITEM LEVEL 3

Action Item for Risk Assessment, Analysis and Management (LO 2)

Action Description:

The criterion established by the department for this learning objective was not met. This learning objective was assessed in only one course and in only one semester. The faculty member who taught this course reported the following information and action item plan:

*In Fall 2023, I significantly increased the rigor of the assessment task for **LO#2**. That by itself may have contributed to the decreased success rate.*

*Given the increase in rigor of the assessment task for this area, I will need to increase the time spent on coverage of case scenarios for the evaluation of controls that mitigate negative outcomes. Any changes in coverage of this LO will have to be coordinated with changes made to the **LO#1** in the same content area to ensure the proper balance of coverage.*

Note: the professor who developed the above action plan, subsequently retired. A new professor will be assessing this learning objective in the future. We will monitor this learning objective carefully.

Systems and Process Management

Goal Description:

Our graduates will identify the appropriate businesses processes and system(s) and the related framework and controls to assist in the design and use of systems for efficient and effective operations.

[Note: Each of the six goals and corresponding learning objectives were adapted from the American Institute of Certified Public Accountants' accounting competencies section of the “Pre-certification Core Competency Framework.”]

Providing Department: Accounting MS

RELATED ITEMS/ELEMENTS -----

RELATED ITEM LEVEL 1

Identify problems and establish controls (SPM - LO1)

Learning Objective Description:

Our students will identify potential problems and establish controls to allow for effective and efficient business operations.

RELATED ITEM LEVEL 2

Systems and Process Management (LO 1) - Course embedded measures for identifying problems and establishing controls

Indicator Description:

A mix of exam questions, projects, cases, and/or problem assignments, in multiple courses spread across the accounting curriculum, will be used to assess students' achievement on selected examples of the learning objective of identifying problems and solutions for the corresponding learning goal of Systems and Process Management. The mix depends on the course in which the assessment is being made and the instructor’s choice of instrument and selected examples. The results from the various classes will be forwarded to the Departmental Assessment Committee. This committee will compile the results and present the findings to the departmental faculty.

Criterion Description:

In each course, the instructor will determine a minimal acceptable score for each indicator used for assessment in that class. This minimal acceptable score may vary both across classes as well as inside a particular class. This variability is necessary due to the different type of indicators (exam questions, projects, cases, and/or problem assignments) used to assess students' achievement of the learning objective of identifying problems and solutions.

Once the assessment of this learning objective is completed in the appropriate courses, the percentage of successful student attempts (number of students successfully completing the specific outcome predetermined success level divided by the total number of students attempting the specific outcome) will be reported for each class. The Department of Accounting has set different target standards based on classification. The standard is 75% for graduate-level classes (5000 level).

Findings Description:

5000 Level	Total	Campus	TWC	Online
Number of students assessed	44	-	-	44
Number of students meeting criteria	43	-	-	43
Percentage of successful students	97.7%			97.7%

The criterion was met. The percentage of successful students, in all categories, exceeds the 75% success rate determined by the Department of Accounting for graduate-level (5000-level) courses.

RELATED ITEM LEVEL 3

Action Item for Systems and Process Management (LO 1)

Action Description:

The percentage of successful students, in all categories, exceeded the 75% success rate determined by the Department of Accounting for graduate-level (5000 level) courses.

Individual faculty who assess this learning objective indicated the following action plans for the upcoming assessment cycle:

This learning objective will be examined for elimination prior to this course being taught again. The effect of changes in the CPA exam will have to be assessed and a new assessment task developed.

Because I believe the actions taken for the past two years has been successful by requiring students to apply analytical procedures to assess individual controls in the reporting process, my intention is to extend this course content to an even greater number of class cases. I also plan to examine the potential effectiveness of expanding the nature of the analytical procedures to possibly include increased statistical applications beyond the use of regression analysis to include time series regression.

Technology and Tools

Goal Description:

Our graduates will identify and utilize relevant technology and tools to analyze data, and efficiently and effectively perform assigned tasks as well as support other competencies.

[Note: Each of the six goals and corresponding learning objectives were adapted from the American Institute of Certified Public Accountants' accounting competencies section of the “Pre-certification Core Competency Framework.”]

Providing Department: Accounting MS

RELATED ITEMS/ELEMENTS

RELATED ITEM LEVEL 1

Use technology to perform tasks (TECH - LO1)

Learning Objective Description:

Our students will use technology assisted tools to effectively perform assigned tasks.

RELATED ITEM LEVEL 2

Technology and Tools (LO 1) - Course embedded measures for using technology to perform tasks

Indicator Description:

A mix of exam questions, projects, cases, and/or problem assignments, in multiple courses spread across the accounting curriculum, will be used to assess students' achievement on selected examples of the learning objective of assessing appropriate electronic databases to obtain decision-supporting information for the corresponding learning goal of Technology and Tools. The mix depends on the course in which the assessment is being made and the instructor’s choice of instrument and selected examples. The results from the various classes will be forwarded to the Departmental Assessment Committee. This committee will compile the results and present the findings to the departmental faculty.

Criterion Description:

In each course, the instructor will determine a minimal acceptable score for each indicator used for assessment in that class. This minimal acceptable score may vary both across classes as well as inside a particular class. This variability is necessary due to the different type of indicators (exam questions, projects, cases, and/or problem assignments) used to assess students' achievement of the learning objective of assessing appropriate electronic databases to obtain decision-supporting information.

Once the assessment of this learning objective is completed in the appropriate courses, the percentage of successful student attempts (number of students successfully completing the specific outcome predetermined success level divided by the total number of students attempting the specific outcome) will be reported for each class. The Department of Accounting has set different target standards based on classification. The standard is 75% for graduate-level classes (5000 level).

Findings Description:

5000 Level	Total	Campus	TWC	Online
Number of students assessed	37	-	-	37
Number of students meeting criteria	34	-	-	34
Percentage of successful students	91.9%			91.9%

The criterion was met. The percentage of successful students, in all categories, exceeds the 75% success rate determined by the Department of Accounting for graduate-level (5000-level) courses.

RELATED ITEM LEVEL 3

Action Item for Technology and Tools (LO 1)

Action Description:

The percentage of successful students, in all categories, exceeded the 75% success rate determined by the Department of Accounting for graduate-level (5000 level) courses. Success rates have been very high for this learning objective for the past several assessment cycles.

Individual faculty who assess this learning objective indicated that they planned to continue use of technology embedded in their course requirements.

No remedial action is deemed necessary.

Maintenance of the current success level should be an acceptable expectation.

Update to Previous Cycle's Plan for Continuous Improvement Item

Previous Cycle's Plan For Continuous Improvement (Do Not Modify):

Closing Summary

After reviewing assessment results collected for calendar year 2022, the Department of Accounting developed the following assessment plan:

1. We will continue to use our established assessment criteria for the MS degree which is 75% for graduate (5000 level) courses.
2. In the future, if assessment results do not meet established criteria, additional focus and attention on the learning objective will be indicated. Specifically, faculty whose assessments efforts do not exceed the established criteria will re-evaluate the emphasis and coverage of the related learning objective in their course.
3. During 2022, one learning objective had significantly higher results than it had in the three previous years. This change in the trend will be monitored in the future.

4. Assessment results for all learning objectives in the MS program courses had very high success rates with most being above 90%. This suggests that the Department should consider the appropriateness of
 1. the minimum criteria for these courses;
 2. current assessment methods being used.
 The Assessment Committee will discuss and determine what, if any actions should be taken with regard to the minimum criteria. In the meantime, all faculty will continue to evaluate and consider the appropriateness of the assessment methods they are using.
5. The Accounting Department is currently dealing with several significant changes. Beginning in 2024, the content of the CPA exam is changing. In addition, the Texas state legislature made recent changes regarding qualifications to take the CPA exam and to gain licensure. As a result, the department is currently in the process of making significant changes to the curriculum. We expect this will necessitate corresponding changes in our assessment plan in the future. However, we cannot implement these changes until the curriculum revisions have been completed.
6. The Accounting Department continually monitors changes to the AICPA's Pre-Certification Core Competency Framework, on which our learning objectives are based. We are aware of some recent changes made to the Framework, most of which are minor wording changes which do not significantly affect our assessment efforts. Therefore, for consistency and to aid in comparison across years, we have not made similar changes to our learning objectives at this time. In the future, when we make the needed changes to our assessment plan related to our curriculum changes (as discussed in #4 above), we will incorporate these changes to the AICPA's Framework at that time.
7. The Accounting Department Assessment Committee plans to revise some of our internal forms to improve our process of assessment data collection.

Update of Progress to the Previous Cycle's PCI:

1. This action item was completed (75% was used as the criterion for 5000-level courses in the 2023 assessment cycle).
2. This was completed. Only one learning objective failed to meet established criteria and the faculty member assessing it identified a change in their assessment technique as the likely reason for it. They plan to continue to refine their choice of assessment instrument.
3. This action item was completed. The learning objective was monitored and during 2023, it had deficient results (the only deficiency for the MS program). During 2022, this same learning objective had significantly higher results than it had in the three previous years. There seems to have been significant volatility in assessment results for this particular learning objective. This was assessed over the last few years by one professor who has subsequently retired. Thus, this learning objective will be assessed by new professors and possibly even in different courses in the future.
4. This action item was completed. The department met and discussed the fact the almost all learning objectives in the MS program courses had very high success rates, with most being above 90%. Originally our criteria for success was set at 75% because this is the rate required to pass the CPA exam. However, given that students in the MS program are expected to receive A's and B's (only one C is allowed in the MS program), 75% seems too low for a reasonable criteria. Therefore, the department included an action item in our new PCI to increase this criteria. (See current PCI)
5. This item has not yet been completed. As noted in the previous cycle's PCI, we cannot implement these changes to our assessment plan until we complete the process of making curriculum changes that have been necessitated by recent changes in the CPA exam and changes in the licensure requirements. These changes are outside forces that the department has no control over and to which we must adapt our curriculum. Once we are able to complete our curriculum adjustments/changes, we will adjust our assessment plan accordingly. This is an ongoing item and will be included in the current year PCI.
6. This item has not yet been completed. These changes are minor, and for purposes of consistency and to aid in comparison across years, we have decided it is best to make these minor changes at the same time we make the needed changes to our curriculum (see #5 above). Thus, this item will continue to be included in this cycle's PCI.
7. This item was completed. The department made changes to our Action Item Planning form to improve our assessment data collection efforts. The old Action Item Planning form did not match action item plans with specific learning objectives. We discontinued its use and incorporated the action items into our written assessment reports instead. This new approach matches action items with each specific learning objective and also requires faculty to reflect on the results from their previous action items.

New Plan for Continuous Improvement Item

Closing Summary:

After a review of the 2023 assessment cycle findings for the MS Accounting, the faculty of the department developed the following plan for continued improvement.

1. Assessment findings for the MS program reveal very high success rates for all but one learning objective (see #2 below). This prompted the faculty to consider whether its established criteria of 75% success rate was appropriate. A 75% rate was initially used because that is the pass rate for the CPA exam. However, because students in the MS program are expected to earn A's and B's in the MS program (students are limited to 1 C), it seems unlikely that our student success rates would fall below 75%. Therefore, beginning in Fall 2024, we are implementing a change in the success rate criterion for all 5000-level courses from 75% to 80%.
2. It is noted that the success rates of our students (with one exception) were extremely high, sometimes at or near 100%. We do expect much higher rates from the graduate students due to the higher admission standards and obvious increase in student motivation for this group. However, success rates at this level do cause us to question whether the assessment techniques being used are the best for this situation. Assessment activities should provide us with information on how and where we can improve and it is not clear that our current methods are achieving this goal. We plan to conduct meetings with the faculty involved in the graduate courses to discuss issue this during the upcoming cycle.
3. Recently, the Texas legislature changed the requirements to take the CPA exam in Texas, and for the first time, allows students with only 120 credit hours completed to take the exam. This change means that students' motivation to enter the MS program will likely change. To ensure the viability of the degree, it is necessary for us to re-examine the MS degree to ensure that it remains valuable to prospective students. As a result, the department has begun the process of reimagining and redesigning the MS program. One major decision we have made is to move the program entirely online. In addition, we will add two tracks to allow for specialization (Assurance and Financial Reporting and Taxation). Both of these are major changes which will be implemented in phases over multiple years. We anticipate creating new courses, changes in faculty assignments and significant changes in course content for existing courses. This major project will definitely affect assessment efforts in the future. A future action item for the department is to complete a full review of its assessment process for the new MS program. This will include an evaluation of the learning objectives being used, as well as an analysis of the most appropriate courses in which to assess those learning objectives. Timing for implementing this action item is unknown at this time. It is dependent upon how long it takes for the new program to be developed and for the changes to be approved by university administration. Once those approvals have been received, we can begin to implement this action item.
4. During this assessment cycle, one learning objective did not meet our established criterion. This was the Risk Assessment and Management learning objective. The instructor who assessed this learning objective has indicated that the likely reason was that he used a new assessment assignment this

cycle, which was a much more rigorous assignment. However, because of our redesign of the MS program, it is not clear at this time that this course will continue to exist in the future. Even if the course does continue, this particular faculty member has now retired, so at a minimum, there will be a new professor assessing this learning objective in the next cycle. Our action item is to determine where (in which course) this learning objective is best assessed in the new MS program and to monitor results. The timing of implementation will depend on when the new program design is completed and approved.

5. The Department has recently established a new advisory council made up of important stakeholders who regularly recruit our graduates. One action item for this upcoming cycle is to elicit feedback from council members regarding the MS degree, including its value to them and what content they would like to see included. This will be accomplished through the use of surveys and specific discussions in our Advisory Council meetings. Our goal is to provide a degree that is valued by employers and members of the accounting profession, so that it will, in turn, provide maximum value to our students.