Online Assessment Tracking Database

Sam Houston State University (SHSU) 2014 - 2015

Accounting MS

Goal	Functional Competencies For Entry Into The Accounting Profession DRAFT P
	Each student graduating with a MS in Accounting will be proficient in the AICPA Functional Competencies of Decision Modeling, Risk Analysis, Reporting, Research, and Leveraging Technology.
Objective (L)	Risk Analysis Competency 🔎
	Risk analysis and control is fundamental to professional service delivery. The identification and management of audit risk (that is, the risk that the auditor will fail to detect a misstatement, caused by inadvertent error or fraud, that is material to financial statements) is the basis for the conduct of a GAAS audit. The understanding of business risk (that is, the risk that an entity - either a client or the prospective accounting professionals employer - will fail to achieve its objectives) affects how business strategy is created and implemented.
	Examples include:
	- Identifies risks of negative outcomes (including fraud)
	 Evaluates controls that mitigate risk of negative outcomes through prevention or detection and correction
	 Assesses and controls unmitigated risks through, for example, designing and applying tests
	- Communicates the impact of identified risks and recommends corrective action
Indicator	Course Embedded Measures Of Risk Analysis Competency 🎤
	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 sub-objectives of the Risk Analysis competency. The mix depends on the course in which the assessment is being made and the instructor's choice of instrument and selected sub-objectives. 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	Level Of Success Standard For Risk Analysis Competency 🔎

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 on selected subobjectives of the Risk Analysis competency.

Once the assessment of Risk Analysis 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 Departmental Assessment Committee will then compile the reports into an aggregated report that will show the success percentage by classification (junior, senior, and graduate). The Department of Accounting has set different target standards based on classification. The standards are 60% for junior-level classes, 70% for senior-level classes, and 75% for graduate-level classes.

Finding	Risk Analysis Competency Finding DRAFT 🞤				
	Graduate				
	Successes	262	<u>)</u>		
	Attempts	279			
	Success Ratio	94%	, >		
	Minimum Acceptable Rate	75%	%		
	Three Year Trend: 3-1			3-Yr.	
		2012	2013	2014	Avg.
	* Risk Analysis	95%	96%	94%	95%

Action

Risk Analysis Competency Action DRAFT 🎤

The success ratio of 94% exceeds the minimum acceptable level of 75% by 19 percentage points. The faculty teaching courses where Risk Analysis is an objective will continue to place emphasis on this item.

PLANNED ACTION:

Acct 5324

Risk Analysis: For Fall 2015, again increase the use of case examples in which students are required to assess the unmitigated risks due to control weaknesses in computerized accounting processing systems. This will be accomplished through the increased use of the Informations Systems Audit and Control materials related to COBIT. The course will not be taught in the Spring 2016.

Acct 5379 Risk Analysis: Not that dissimilar from Decision Modelingusing newer real life or developed fictional cases that emphasize the risks of negative outcomes and how they can be avoided by ethical means.

Objective (L) Leveraging Technology To Develop And Enhance Functional Competencies

Technology is pervasive in the accounting profession. Individuals entering the accounting profession must acquire the necessary skills to use technology tools effectively and efficiently. These technology tools can be used both to develop and apply other functional competencies. Examples include:

- Accesses appropriate electronic databases to obtain decision-supporting information

- Assesses the risk of technology and automated business processes

- Uses technology assisted tools to assess and control risk and document work performed

- Builds appropriate models and simulations using electronic spreadsheets and other software

Indicator Course Embedded Measures Of Leveraging Technology To Develop And Enhance Functional Competencies

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 sub-objectives of the Leveraging Technology competency. The mix depends on the course in which the assessment is being made and the instructor's choice of instrument and selected subobjectives. 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 Level Of Success Standard For Leveraging Technology To Develop And Enhance Functional Competencies

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 on selected sub-objectives of the Leveraging Technology competency.

Once the assessment of Leveraging Technoloy 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 Departmental Assessment Committee will then compile the reports into an aggregated report that will show the success percentage by classification (junior, senior, and graduate). The Department of Accounting has set different target standards based on classification. The standards are 60% for junior-level classes, 70% for senior-level classes, and 75% for graduate-level classes.

Finding		Leveraging Technology To Develop And Enhance Functional Competencies Finding DRAFT P						
		Graduat Success Attempt Success	ses ts	14 15 93	53			
		Minimur Accepta Rate		75	%			
		Three 3-Yr.	Year	Tren	d:			
		_			2012	2 20	13	2014
		Avg. * Levera	aging Te	ch 8	37%	95%	93%	92%
Action	Leverad	ging Tecl	hnoloav	/ Com	peter	ncv Acti	ion DR/	AFT 🔎
	The succ level of courses continue PLANNEI Acct 535 Leveragi material combine beyond.	cess ratio 75% by where L to place D ACTION 2 ng Tech s will b d with re These en uring tax	o of 93% 18 perce everagir emphas N nology: pe empl esearch nhancem	is exce entage ng Teo is on It is loyed during nents	eeds the point chnolo this ite expe in t g the are th	ne minir ts. The gy is a em. cted th he clas classro ne natur	mum ac faculty in obje at mor ss env om per ral outg	cceptable teaching ctive will re online ironment riods and growth of posed to
Objective (L)	Decision Mo	odeling (Compete	ency	P			
	Individuals preparing to enter the accounting profession must be able to use strategic and critical approaches to decision-making. They must objectively consider issues, identify alternatives, and choose and implement solution approaches in order to deliver services and provide value.							
	Examples include:							
	- Identifies problems and potential solution approaches							
	- Uses quantitative techniques to determine relative importance and likelihood of alternative scenarios							
	- Employs m	odel-build	ding to q	luantif	fy prok	olems o	r test s	olutions
	- Evaluates t	he cost/b	enefit of	f alter	native	solutio	ns	
	- Organize cost/benefits				info	rmation	, alte	ernatives,
	 Links data making purp 		edge, ar	nd ins	sights	togeth	er for	decision-
	- Objectively threats asso							

activity

Indicator Course Embedded Measures Of Decision Modeling Competency P

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 sub-objectives of the Decision Modeling competency. The mix depends on the course in which the assessment is being made and the instructor's choice of instrument and selected subobjectives. 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 Level Of Success Standard For Decision Modeling Competency \checkmark

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 on selected sub-objectives of the Decision Modeling competency.

Once the assessment of Decision Modeling is completed in the appropriate courses, the percentage of successful student attempts (number of students specific outcome successfully completing the predetermined success level divided by the total number of students attempting the specific outcome) will be reported for each class. The Departmental Assessment Committee will then compile the reports into an aggregated report that will show the success percentage by classification (junior, senior, and graduate). The Department of Accounting has set different target standards based on classification. The standards are 60% for junior-level classes, 70% for senior-level classes, and 75% for graduate-level classes.

Finding

Decision Modeling Competency Finding

Graduate	
Successes	94
Attempts	100
Success Ratio	94%

Minimum Acceptable Rate 75%

Three Year Trend: 3-Yr.

2013 2014 Avg. * Decision Modeling 100% 94% 97%

Action Decision Modeling Competency Action DRAFT The success ratio of 94% exceeds the minimum acceptable lovel of 75% by 19 percentage points. The faculty teaching

level of 75% by 19 percentage points. The faculty teaching courses where Decision Modeling is an objective will continue to place emphasis on this competency. PLANNED ACTION: Acct 5379 Decision Modeling: Continued emphasis on significant ethical cases, both real life and fictional, with particular emphasis on development of case materials dealing with newer ethical challenges that are ever developing. Also have students develop their own case study(ies) on related matters to gauge their own interests in ethical issues.

Objective (L) Reporting Competency 🔎

Communicating the scope work and findings of or recommendations is an integral part of a professional service. An accounting professional in public practice might issue an audit or attestation report, recommendations for improved services, or tax or financial planning advice. An accounting professional in business, industry, or government might analyze operations or board of communications to the provide directors. Communicating clearly and objectively the work done and the resulting findings is critical to the value of the professional service. Some forms of communication are governed by professional standards (such as the form and content of the standard auditor's report or the required communications to audit committees) or law. Others are based on the service applied and the needs of those to whom the accounting professional reports.

Examples include:

- Prepares reports with objectivity, conciseness and clarity

- Describes work performed and conclusions reached in a manner that enhances the reports' usefulness

- Employs appropriate media in report preparation and presentation

Indicator Course Embedded Measures Of Reporting Competency

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 sub-objectives of the Reporting competency. The mix depends on the course in which the assessment is being made and the instructor's choice of instrument and selected sub-objectives. 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	Level Of Success Standard For Reporting
	Competency 🎤

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 on selected sub-objectives of the Reporting competency.

Once the assessment of Reporting 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 Departmental Assessment Committee will then compile the reports into an aggregated report that will show the success percentage by classification (junior, senior, and graduate). The Department of Accounting has set different target standards based on classification. The standards are 60% for junior-level classes, 70% for senior-level classes, and 75% for graduate-level classes.

Reporting Com	Reporting Competency Finding DRAFT 🔎			
Graduate				
Successes	196			
Attempts	227			
Success Ratio	86%			
	Graduate Successes Attempts			

Minimum Acceptable Rate

 Three Year Trend:
 3-Yr.

 2012
 2013
 2014
 Avg.

 * Reporting
 79%
 83%
 86%
 83%

75%

Action

Reporting Competency Action DRAFT

The success ratio of 86% exceeds the minimum acceptable level of 75% by 11 percentage points. The faculty teaching courses where Reporting is an objective will continue to place emphasis on this competency. PLANNED ACTION:

Acct 5352

Reporting: Continued and additional emphasis will be necessary as new tax measures are placed into effect (ie, effect of Obamacare on businesses, etc and related reporting requirements); such emphasis will be via specific assignments related to such areas.

Objective (L) Research Competency 🖉

Although accounting professionals need a foundation in standards and other relevant rules, such guidance is constantly evolving. Many accounting profession functions depend on obtaining information from within and outside of an entity. Accordingly, the individual preparing to enter the accounting profession needs to have strong research skills to access relevant guidance or other information, understand it, and apply it.

Examples include:

- Employs relevant research skills
- Accesses relevant standards, rules, and other information

- Evaluates different sources of information and reconciles conflicting or ambiguous data

- Analogizes from existing rules to problems not explicitly described

- Identifies relevant information such as industry trends, internal performance history, benchmarks, and best practices

Indicator Course Embedded Measures Of Research Competency

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 sub-objectives of the Research competency. The mix depends on the course in which the assessment is being made and the instructor's choice of instrument and selected sub-objectives. 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 Level Of Success Standard For Research Competency P

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 on selected sub-objectives of the Research competency.

Once the assessment of Research 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 Departmental Assessment Committee will then compile the reports into an aggregated report that will show the success percentage by classification (junior, senior, and graduate). The Department of Accounting has set different target standards based on classification. The standards are 60% for junior-level classes, 70% for senior-level classes, and 75% for graduate-level classes.

Finding	Research Competency Finding DRAFTGraduateSuccesses825Attempts894Success Ratio92%MinimumAcceptableRate75%
	Three Year Trend: 3-Yr. 2012 2013 2014 Avg. * Research 87% 95% 92% 91%
Action	Research Competency Action DRAFT The success ratio of 92% exceeds the minimum acceptable level of 75% by 17 percentage points. The faculty teaching courses where Research is an objective will continue to place emphasis on this competency. PLANNED ACTION Acct 5352 Research: As the course materials are constantly evolving as the Legislature revises, add or deletes laws, more emphasis on data bases will be required and implemented. Acct 5379 Research: While the course has relied on "staples" (ie, traditional and well known cases dealing with ethical lapses), more emphasis will be put on lesser known but yet important cases to allow research into the rules of conduct in "real world" situations, particularly in conflicting situations requiring ethical judgements.

Previous Cycle's "Plan for Continuous Improvement"

The faculty will continue to emphasize all graduate competency objectives in Fall 2014 and Spring 2015.

Please detail the elements of your previous "Plan for Continuous Improvement" that were implemented. If elements were not implemented please explain why, along with any contextual challenges you may have faced that prevented their implementation.

The planned emphasis item for the Risk Analysis competency was completed but the other planned emphasis items (and none were responses to findings that were at or below the minimum acceptable rate) were not due to time constraints.

Plan for Continuous Improvement - Please detail your plan for improvement that you have developed based on what you learned from your 2014 - 2015 Cycle Findings.

Based on review of recent assessment findings, all competencies are well above the minimum acceptable rate. Faculty will continue to place emphasis on each competency, i.e., Decision Modeling, Risk Analysis, Leveraging Technology, Reporting, and Research. Some faculty plan to place additional emphasis on certain items (see Plan attachments).

Three Year FINDINGS - Trend - MS Acc.:

	2012	2013	2014	3-Yr. Avg.
C=75%				0
* Decision Modeling		100%	94%	97%
* Risk Analysis	95%	96%	94%	95%
* Reporting	79%	83%	86%	83%
* Research	87%	95%	92%	91%
* Leveraging Tech	87%	95%	93%	92%

Attachments

- 1. Accounting Major Action Planning Forms [MS] Decision Modeling
- 2. Accounting Major Action Planning Forms [MS] Leveraging Technology
- 3. Accounting Major Action Planning Forms [MS] Reporting
- 4. Accounting Major Action Planning Forms [MS] Research
- 5. Accounting Major Action Planning Forms [MS] Risk Analysis
- 6. Department Of Accounting Assessment Process
- 7. Minutes Department Of Accounting Assessment Meeting 4/1/15