

Integrated Bachelor of Science (B.S.) and Master of Professional Accountancy (M.P.A.) Assessment

Overview and Summary

The Integrated Bachelor of Science (B.S.) and Master of Professional Accountancy (M.P.A.) has five learning objectives. Since the program has an undergraduate component for the first three years and an integrated undergraduate program for the fourth and fifth years, the learning objectives are a mixture of some of the learning objectives from the B.S. in Accountancy and the M.S. in Accountancy programs plus separate learning objectives appropriate for this program.

1. Students recognize ethical dilemmas in professional situations and are able to apply personal judgment and professional standards to respond thoughtfully to such dilemmas.
2. Students can communicate accounting and business-related information effectively through written and oral forms.
3. Students will be able to use research skills to form problem representations, critically evaluate alternatives and apply findings to solve accounting problems and support accounting decisions.
4. Students will demonstrate an understanding of key business information systems concepts relevant to accounting consulting services.
5. Students will demonstrate appropriate personal and electronic interactions in personal and professional settings.

Although the learning objectives differ, the assessment process for the Integrated Bachelor of Science (B.S.) and Master of Professional Accountancy (M.P.A.) degree matches the process for the B.S. in Accountancy degree. Learning objectives are mapped to work samples in one or more courses. Rubrics capture the “scores” for each learning objective and facilitate scoring and measurement. The measurement categories are unacceptable, acceptable, and exemplary for each objective. The overall assessment results for the Integrated Bachelor of Science (B.S.) and Master of Professional Accountancy (M.P.A.) are acceptable. Recent assessment results for the program (the most recent three years for most learning objectives) may be found below.

Learning Objective	Unacceptable %	Acceptable %	Exemplary %
1. Students recognize ethical dilemmas ...	5%	14%	81%
2. Students can communicate effectively ...		43%	58%

3. Students will be able to use research skills ...	5%	53%	42%
4. Students will demonstrate an understanding of key business information systems concepts ...	2%	28%	70%
5. Students will demonstrate appropriate personal and electronic interactions in personal and professional settings.	24%	50%	26%

Integrated Bachelor of Science (B.S.) and Master of Professional Accountancy (M.P.A.) - Outcomes

The unique nature of the integrated program has resulted in a mixed assessment review model. An informal assessment team consisting of the Department chairperson and the Department's graduate faculty teaching in the integrated program review assessment results and make recommendations for changes in the curriculum. An "Outcome/Action" matrix is maintained to record recommendations for the assessment process and curricula development. Assessment results are presented annually to the faculty in the Department of Accounting and the Advisory Council.

The two most significant outcomes of the assessment review of the integrated program relate to learning object 5 (Students will demonstrate appropriate personal and electronic interactions in personal and professional settings) and the inclusion of a new learning objective for fall 2011.

Most students in the integrated program interview for internships in the spring of their third year or in the summer between their third and fourth years. Employers conducting internship interviews complete 12 questions related to the performance of each student during the interview. The Department may request the questionnaires at the end of the interview. The questionnaire is the source document or work sample for assessing the professionalism of students in the integrated program.

The questionnaires revealed that our students were extremely well prepared in the technical aspects of accounting, but fell short on many of the less technical areas necessary for employment. As a result of the assessment process, the Department began offering a professionalism presentation to every student in the integrated program. Department etiquette dinners and mock interviews conducted by the Department's Advisory Council were also added. Preliminary results indicate the professionalism program is successful and making a difference in employment opportunities for our students.

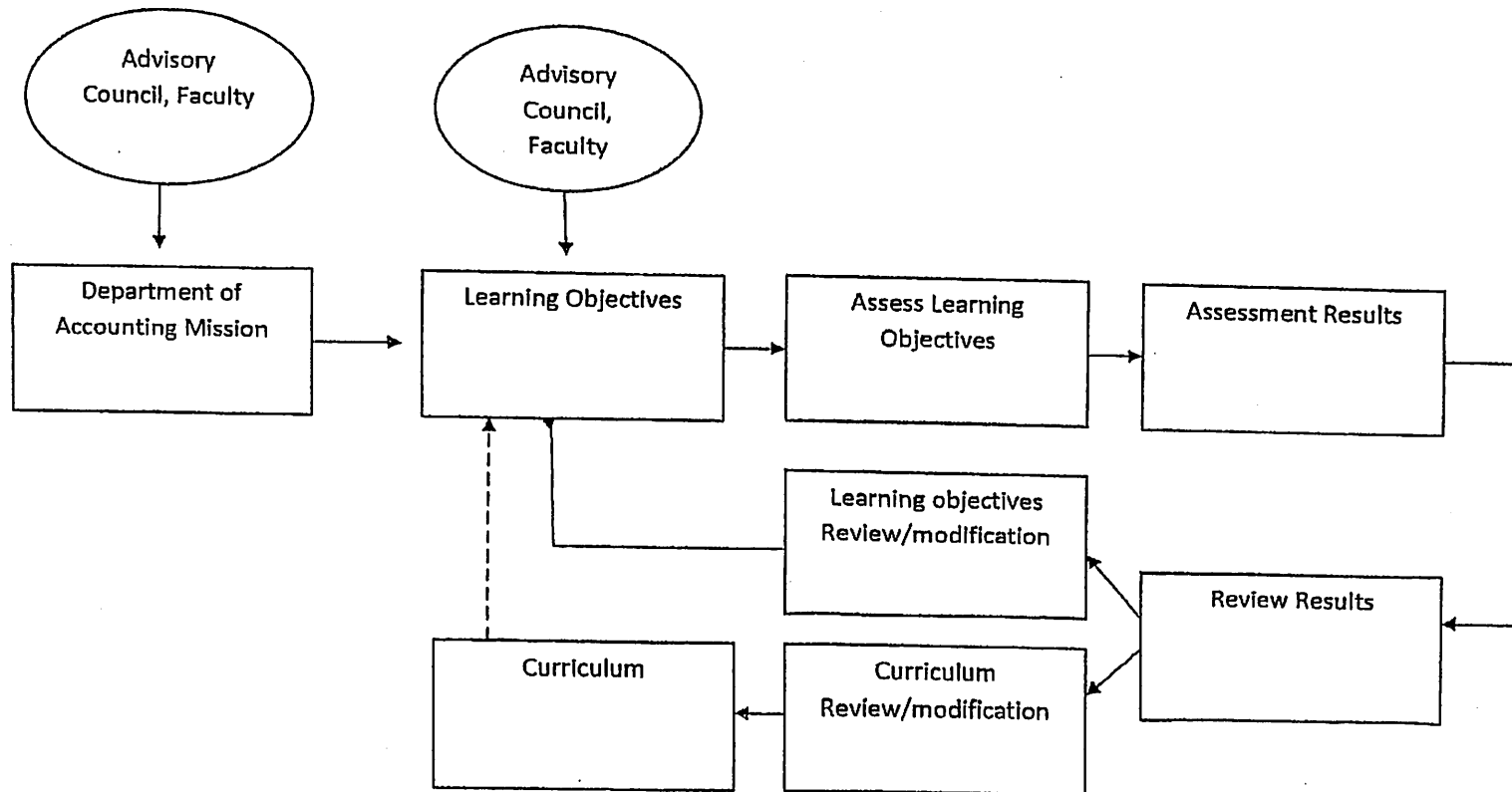
Another significant outcome of the AoL process was the observation that the integrated program's learning objectives did not include measuring an advanced level of knowledge in accounting and a more robust treatment of international accounting. Two new learning objectives are scheduled for development in fall 2011 with measurement beginning in spring 2011.

The Outcome/Action items below are further evidence of assessment activities that have resulted in content changes in the integrated program or that are scheduled to be reviewed for changes in the coming semester.

1. Assessment is too focused on individual morality and not on what the students would do on the job. ACC 439 will change the assessment to what individuals would do on the job. KPMG materials, "The Ethical Compass," are being reviewed for inclusion in ACC 439.
2. Communication assessment results do not necessarily match the general impression of the faculty members. ACC 497 assessment will stay unchanged for spring 2011/fall 2011. ACC 439 will add additional assignments in business communications – memo and/or business letter. This change will also align with the CPA exam changes in spring 2011 to include writing only in BEC. Weak students will be directed to the Visor center for additional help with general writing skills.
3. Begin taping students in ACC 439. Multiple raters will review tapes for assessment.

Department of
Accounting
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Assurance of Learning Process



M.P.A. Accountancy

Learning Objective Course Matrix

Learning Objective	Assessed.	Assessment Instrument
1. Students recognize ethical dilemmas in professional situations and are able to apply personal judgment and professional standards to respond thoughtfully to such dilemmas.	ACC 435, ACC 439	Exam questions and cases
2. Students communicate accounting and business-related information effectively through written and oral forms.	ACC 468, ACC497, ACC 439	Research paper and individual presentation
3. Students will have the ability to analyze and understand the outcomes implications of accounting research, and will develop skills at identifying and summarizing the results in both oral and written ways.	ACC 497	Research Case
4. Students will demonstrate an understanding of key business information systems concepts relevant to accounting consulting services.	ACC 482	Exam questions and cases
5. Students will demonstrate appropriate personal and electronic interactions in personal and professional settings.	Recruiter Questionnaires	Comp Exams
6. Students will demonstrate an advanced level of knowledge in financial accounting theory, accounting research, and management information systems through the measurement, analysis, and communication of financial and other information.	(online spring 2011)	