

M.S. in Accountancy – Assessment

Overview and Summary

There are five learning objectives in the assessment process for the Master of Science in Accountancy. Course embedded assessments are used for the first four learning objectives. The final learning objective, advanced knowledge in the measurement, analysis, and communication of financial and other information, is assessed using the results of the program's comprehensive exam. There is considerable overlap between the learning objectives in the M.S. in Accountancy program and the Integrated Bachelor of Science (B.S.) and Master of Professional Accountancy (M.P.A.) program due to the similar nature of the employment opportunities for graduates of the programs. The programs provide two paths for students at Illinois State to obtain 150-hours and have the education requirements to sit for the CPA examination in Illinois.

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 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.
4. Students will demonstrate a broad awareness and an appreciation of the enabling technologies and management issues surrounding the development, implementation and use of information technology (IT) in organizations.
5. 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.

The first four learning objectives above are mapped to work samples in one or more courses. The final learning objective uses the results of specific questions on the master's comprehensive exam. Rubrics are used to capture the "scores" for each learning objective and to score and measure the results. The measurement categories are unacceptable, acceptable, and exemplary for each objective. The overall assessment results for the Master of Science in Accountancy 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 ...	8%	52%	40%
3. Students will be able to use research skills ...	5%	53%	42%
4. Students will demonstrate an understanding of key business information systems concepts ...	18%	38%	43%
5. Students will demonstrate an advanced level of knowledge ...	8%	89%	3%

M.S. in Accountancy - Outcomes

Students in the M.S. in Accountancy program and students in the Integrated Bachelor of Science (B.S.) and Master of Professional Accountancy (M.P.A) program share two of the same courses. For those courses, the assessment programs share the same learning objectives, courses tied to the objectives, assessment rubrics, work samples, and measurement techniques. Consequently, two of the assessment outcomes of the M.S. in Accountancy program are identical to the assessment outcomes previously described in the **Integrated Bachelor of Science (B.S.) and Master of Professional Accountancy (M.P.A) – Outcomes** section of this report.

Two outcomes from the assessment review of the M.S. in Accountancy program that are specific to their assessment results concern the final two learning objectives.

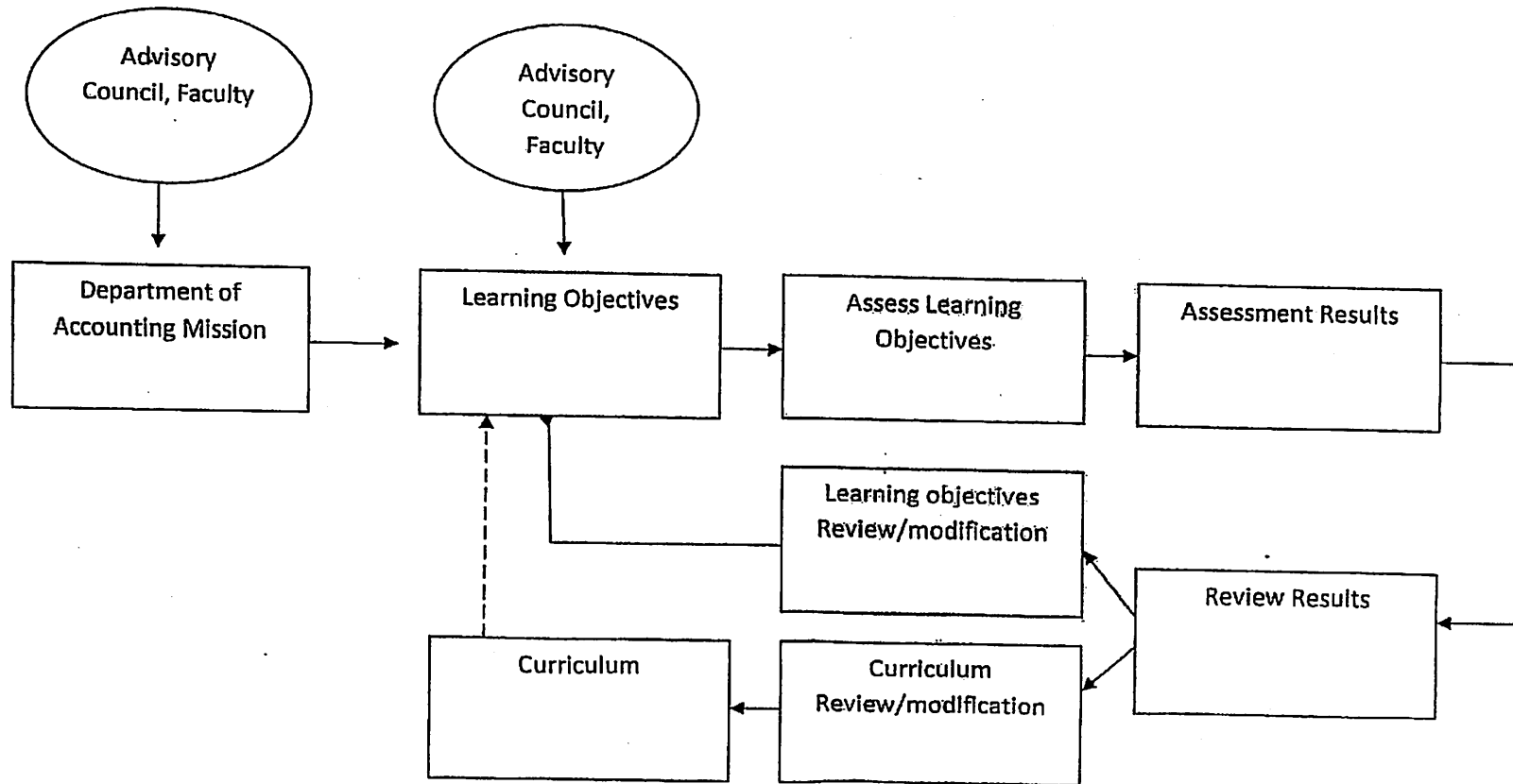
Students in the management information systems course are consistently obtaining a high level of unacceptable assessment results in the areas of complimentary assets, technologies, and implementation. Those results are a component of the total measurement score for learning objective 4, students will demonstrate an understanding of key business information systems concepts ..., and are negatively influencing the unacceptable results for the learning objective. Additional readings, discussions, and case work will be integrated into the course.

Master's students must pass a comprehensive exam as the culminating experience of their program. Students failing the comprehensive exam must retake a course, or complete other additional study and then retake the failed portion of the exam. The assessment results above show that eight percent of master's students have failed the exam over the assessment period for learning objective 5, fall 2006-spring 2011. Although that may seem like a small percentage, it was deemed unacceptable by the Department's Director of Graduate Programs and by the faculty.

The assessment review concluded that good students were failing the exam due to high anxiety and inconsistent faculty guidance. As a result of the assessment, the Graduate faculty restructured the comprehensive exam and standardized the guidance students receive regarding

exam content and preparation. The first comprehensive exam under the revised format will be given in summer 2011. The results of learning objective 5 will continue to be monitored in the future.

Assurance of Learning Process



M.S.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, ACC 497	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 a broad awareness and an appreciation of the enabling technologies and management issues surrounding the development, implementation and use of information technology (IT) in organizations.	ACC 468	Exam questions and cases
5. 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.	Department Comps	Comp Exams