

**Detailed Assessment Report**  
**As of: 10/05/2012 08:16 AM EST**  
**2011-2012 Accounting MPA**

### Mission / Purpose

Supporting the missions of the University of Southern Mississippi and the College of Business, the School of Accountancy has its own unique mission. The School of Accountancy's mission is to provide a quality educational experience for accounting students in the Gulf South region enrolled in the Bachelor's and Master's degree level programs. This educational experience includes mastering associated business and communication skills, and extends beyond the classroom to include interacting with the accounting and business community. An integral part of this mission is to prepare students for launching a successful career in the accounting profession.

As the knowledge required to practice accounting is expanding rapidly, students are encouraged to consider pursuing a fifth year of study leading to a Master of Professional Accountancy (MPA). The BSBA accounting curriculum is integrated with the MPA program. MPA graduates are especially prepared for careers in public accounting, and meet the course and credit hour requirements to sit for the nationally administered Certified Public Accountant examination.

The accounting program also provides quality accounting education to non-accounting students who choose to increase their knowledge of accounting.

School of Accountancy faculty are actively engaged in scholarly, professional and pedagogical research to extend the knowledge boundaries of the accounting discipline while maintaining currency of their academic/professional qualifications as well as the School's curriculum. Faculty also fulfill institutional and professional service responsibilities, establishing and maintaining close ties with accounting firms located within the Gulf South region, thereby enabling the School of Accountancy to better serve this important constituency.

### Other Outcomes/Objectives, with Any Associations and Related Measures, Targets, Findings, and Action Plans

#### **O/O 1: Demonstrate acquired technical skills**

Students will demonstrate that they have acquired technical skills to qualify for employment in accounting.

#### Related Measures:

##### **M 1: CPA Exam pass rates**

Pass rates of candidates on the three parts of the CPA exam that deal with accounting-related topics (i.e., FAR, AUD, and REG) will be monitored to ensure that MPA students are adequately prepared in each of the functional areas of accounting needed for beginning level professional employment.

Source of Evidence: Certification or licensure exam, national or state

#### **Target:**

Pass rates of candidates on the three parts of the CPA exam that deal with accounting-related topics (i.e., FAR, AUD, and REG) will be monitored. The scores on these three parts of the exam for USM graduates will be evaluated relative to each other as well as against Mississippi state averages. The state averages will serve primarily as benchmarks to normalize the results for a larger group of candidates with socioeconomic and demographic backgrounds similar to USM graduates. It is expected that, excluding outlier data small sample observations, the scores of USM graduates will exceed the state average scores for these three parts of the CPA Exam.

#### **Findings (2011-2012) - Target: Partially Met**

All prior years' assessment analyses of CPA exam pass rates were conducted for candidates with advanced degrees (and not for candidates without advanced degrees) because the purpose was to evaluate the performance of MPA graduates. This tradition was continued in

the current year (i.e., 2011-2012). Also, in the past, pass rates provided by NASBA and examined for assessment purposes contained data for all candidates with advanced degrees, both first-time and repeat candidates combined. However, in the most recent year available (i.e., 2010), NASBA *changed the information it provides for candidates with advanced degrees* to include only pass rates for first-time candidates (i.e., it now excludes repeat candidates). Thus, in the current year, comparisons to prior years' pass rates are not performed for assessment purposes because any such comparisons would be meaningless. For candidates with advanced degrees, below are the number of first-time candidates passing the FAR, AUD, and REG portions of the 2010 exam divided by the total number of first-time candidates taking these sections of the exam.

	<u>USM</u>	<u>MS avg.</u>
FAR	4/11	31/73
AUD	2/9	32/71
REG	4/6	27/52

The above ratios translate into the following pass rates:

	<u>USM</u>	<u>MS avg.</u>
FAR	36.4%	42.5%
AUD	22.2%	45.1%
REG	66.7%	51.9%

The number of USM first-time candidates with advanced degrees taking the exam in a given year is so small that it makes the USM pass rates highly sensitive to even a minute change in the number of candidates passing a section of the exam. For example, only six USM candidates took the REG portion of the exam in 2010. This low base occurs in 2010 because NASBA now excludes performance from repeat candidates in the pass rates for candidates with advanced degrees. As such, a comparison of 2010 USM pass rates to 2010 MS average pass rates will not be performed this year for assessment purposes. Instead, starting next year (i.e., 2012-2013), NASBA data for two consecutive years will be combined to give a larger base of USM candidates that would make the USM pass rates less sensitive to minor fluctuations in the numbers of students passing the various sections of the exam. Thus, in 2012-2013, NASBA data will be combined for the years 2010 and 2011. A rolling two-year average pass rate can be computed for each section of the exam after that point, making comparisons to prior periods as well as comparisons to state averages feasible. In essence, NASBA's changing of the manner in which it reports information on pass rates for candidates with advanced degrees in the current year necessitates a new method of performing the analysis of pass rates for assessment purposes. The new analysis will begin next year (i.e., it is clearly acceptable to postpone the analysis until next year as not every assessment procedure needs to be performed each year).

**Related Action Plans (by Established cycle, then alpha):**

For full information, see the *Details of Action Plans* section of this report.

**Change CPA Exam Performance Measure Based on Change in Data Provided By NASBA  
Established in Cycle: 2011-2012**

Performance of USM's MPA students on the three sections of the CPA exam dealing with accounting knowledge and its application (i...

## **M 2:ACC 610 Transition Cycles Assessment**

In ACC 610 (Auditing) students will be given a case to determine their understanding of transactions cycles.

Source of Evidence: Written assignment(s), usually scored by a rubric

### **Target:**

In ACC 610 (Auditing) students will be given a case to determine their understanding of transactions cycles. Two traits will be evaluated using rubrics applied to the case. The first trait represents the ability to identify the need for a cutoff test to determine if transactions are recorded in the proper period. The second trait is the ability to identify transactions that are not recorded in the proper period.

1=did not meet expectations

2=met expectations

3=exceeded expectations

The achievement target will have been met if the mean student assessments for each of the two traits on the last case equal or exceed 2.2 (out of a possible 3).

### **Findings (2011-2012) - Target: Met**

On the first trait (ability to identify the need for a cutoff test to determine whether transactions are recorded in the proper period), the mean rating for all students was 2.52, with no student performing at the "did not meet expectations" level. On the second trait (ability to identify transactions that are not recorded in the proper period), the mean rating was 2.48 with no student performing at the "did not meet expectations" level. In the prior year (i.e., fall 2010), the mean ratings for these two traits were 2.48 and 2.38, respectively.

### **Further discussion:**

In a prior assessment cycle, while conducting exit interviews of graduating MPA students, some of the students who had performed internships with CPA firms noted that they felt weak in the area of transactions cycles. To remedy this problem, transactions cycles cases/problems were added to both the undergraduate and graduate auditing classes a couple of years ago. As shown in the results column, all students in ACC 610 in the current year performed at least at the "met expectations" level on both traits measuring knowledge and understanding of transactions cycles. In addition, no students mentioned in either their written or oral exit surveys this year that they felt weak in this important area (transactions cycles). The same was true in last year's exit interviews as well. This demonstrates a clear "closing of the loop" in our assessment process as a problem was identified through our assessment procedures in a prior year, changes were made to the curriculum to address the problem, and subsequent assessment testing through multiple cycles shows the problem has been resolved. The AoL (Assurance of Learning) team recommends that the ACC 610 instructor continue assessing the students' knowledge of transactions cycles in the future to ensure this trend remains positive.

## **M 3:Exit Interview**

All graduating MPA students complete an exit interview with the Director of the School of Accountancy. During this interview students are asked specific questions related to the MPA program. Of note, students are asked to describe the changes in their skill and knowledge levels experienced in the MPA program. Additionally students are encouraged to provide any information they believe relevant in improving the educational process. The interview is conducted approximately 3 weeks prior to graduation.

Source of Evidence: Exit interviews with grads/program completers

### **Target:**

This indirect assessment measure will not only measure student assessments of their learning experience throughout the entire MPA program, but also will solicit specific ideas on how the MPA

program may be improved. The achievement target will have been met if over 90 percent of the students interviewed assess the MPA program as a "positive" learning experience, and provide the Director at least one constructive idea on improving the program.

#### **Findings (2011-2012) - Target: Met**

For the oral exit survey administered by the SoA Director in the spring 2012, on the first question (i.e., Do you feel your degree has prepared you for your plans academically and otherwise?), all 20 students answered "yes" or "absolutely." Based on this and the comments forthcoming from the graduating MPA students, the achievement target was met. In the spring 2011 (i.e., prior year), one of the 17 students taking the oral survey had responded yes and no to this question with the no specifically relating to auditing (ACC 610) and fraud/valuation (ACC 660), where the student said the courses were "weak."

In the prior year (i.e., spring 2011), on the second question (i.e., Are there areas in which you still feel weak or would have liked more emphasis?), 8 of the 17 students answered that they felt weak in auditing (i.e., ACC 610). Several of these students noted that there needed to be more application instruction in the auditing course. They stated that the course drew heavily on conceptual standards and that application was needed to supplement this.

To address this finding from last year's assessment procedures, the 2010-2011 AoL report recommended that a comprehensive auditing practice set be assigned in ACC 610 in the fall 2011. This assignment was made, and the result was that MPA students in their oral exit interviews in the current year did not specifically identify a lack of application instruction for ACC 610 as a weakness as they had so frequently done the prior year.

In the spring 2012 exit interviews, however, several students did comment that they would have liked more "hands-on" practical course work, but not necessarily related to auditing. Similar comments were noted in the written exit surveys as well. An additional comment made by multiple students in the spring 2012 oral exit interviews was that they felt unprepared for the graduate tax courses based on their undergraduate tax course. In particular, one factor mentioned was that they were not required to prepare a tax return in the undergraduate tax class. Another comment mentioned by multiple students was that they felt their undergraduate finance class did not prepare them adequately for the Financial Statement Analysis (FSA) class in the MPA program. An overwhelming majority of the 20 students in their spring 2012 exit interviews stated that the graduate finance course (MBA 640) was unsatisfactory, largely because of the pedagogy and the instructor (e.g., several students noted that the instructor stated that he hated accounting and accounting students). There were also concerns relative to content overlap among ACC 620 (advanced cost), ACC 692 (FSA), and MBA 640 (finance). Particular areas of overlap were capital budgeting, inventory control, and financial performance evaluation.

#### **Further Discussion**

In their oral exit interviews in 2010-2011, a number of students felt weak in the area of auditing and primarily with respect to their ability to apply the concepts learned in the course. As many of our MPA program's graduates begin work as auditors immediately after graduation, the AoL team understood the students' concerns and believed the auditing course (ACC 610) should incorporate more application-based instruction. The concepts taught in this course continued to be a focal point in 2011-2012 but were supplemented with a comprehensive audit practice as an extended out-of-class project during the semester. Unlike the prior year when a significant portion of the graduating MPA students indicated on their oral exit surveys that they felt weak in auditing because it relied too heavily on concepts and had little application of those concepts, no students in 2011-2012 indicated in their oral exit interviews that they felt weak in auditing because of a lack of applications based assignments. Indeed, only one comment about auditing was provided, and it related to the use of PowerPoint slides and having students read those slides in class (i.e., the student felt auditing was too much like an undergraduate class). Implementing the audit practice set in ACC 610 represents a positive "closing of the loop" in our assessment process as a problem was identified in a prior cycle, with curriculum revisions for correcting the problem

recommended in last year's AoL report. **The curriculum was accordingly changed (i.e., the requirement of an audit practice set), and subsequent assessment procedures (i.e., in the current year) indicate the revisions produced the desired effect.**

Another area of concern discovered through the oral exit interviews in the spring 2012 was the ineffectiveness of the pedagogy used in MBA 640 (finance) in the fall 2011. This problem has already been resolved as an instructor change will occur when this course is offered in the next academic year. Also, the oral exit interviews in the current year is overlap among ACC 620 (cost), ACC 692 (FSA), and MBA 640 (finance) in relation to the coverage of capital budgeting, inventory control, and financial performance evaluation. Moving MBA 640 from the fall to the spring semester will help alleviate some of this redundancy as it will now be taught the semester after ACC 620, rather than in the same semester. More importantly, though, the instructors for ACC 620 and ACC 692 (who is also the Director of the MPA program) have conferred and decided that capital budgeting and inventory control will be covered in ACC 620 rather than in MBA 640 (i.e., these topics were previously covered in both courses). Coverage of financial performance evaluation will be minimized in ACC 620 but intensely covered in ACC 692. The Director of the MPA program will discuss with the MBA 640 instructor the topics that should be addressed in MBA 640 to minimize the overlap of coverage; the goal is to have MBA 640 for the MPA students focused more heavily on investments than it has in the past. Assessment procedures will be performed at the end of next year to ascertain if the redundancies in topical coverage among courses have been eliminated.

Although the problems experienced during the past academic year with both the pedagogy and content of MBA 640 has been resolved through administrative reassignment of the instructor and discussion with the currently assigned instructor, there were three recommendations gleaned from student interviews that warrant additional action. First the curriculum of ACC 660 (Fraud/Valuation) needs realignment. Second, the potential problem of MPA student work overload near the end of the Spring semester should be addressed. And finally, MPA students believe that a foundation undergraduate course in tax did not sufficiently prepare them for graduate tax courses. In particular, the Hattiesburg campus tax course did not require students to engage in entering an actual tax return. These three items will be assigned action plans.

**Related Action Plans (by Established cycle, then alpha):**

For full information, see the *Details of Action Plans* section of this report.

**Realignment of ACC 660 Curriculum**

*Established in Cycle: 2011-2012*

A few years ago, a change was made to ACC 660 to split the course between fraud and valuation. The SoA Director believed fair ...

**Rebalance MPA Student Workload From Spring to Fall Semesters**

*Established in Cycle: 2011-2012*

An issue raised in both the written and oral exit surveys in 2011-2012 was the heavy workload that occurred for the students in ...

**Revise Undergraduate Tax Course Requirements (Hattiesburg)**

*Established in Cycle: 2011-2012*

A curriculum change recommended by the AoL team relative to the first MPA learning objective is for the ACC 330 sections in Hatt...

**M 4:Comprehensive exam**

Prior to graduation, all MPA students are required to take a comprehensive exam, containing questions from all accounting courses taught in the MPA program. The questions for each topical area are prepared by those faculty members teaching the particular topics. The exam is designed to be challenging and to measure a base level of comprehensive technical accounting skills, as well as highlight technical skills in

each of the subject areas tested (e.g., auditing, cost/managerial, tax, etc.).

Source of Evidence: Comprehensive/end-of-program subject matter exam

**Target:**

To meet the achievement target, a student will attain a score of 70 (out of 100) or greater on the comprehensive exam.

**Findings (2011-2012) - Target: Met**

On the comprehensive exam administered to graduating MPA students in 2011-2012, the mean and median scores were 85.6 and 85.0, respectively (i.e., out of 100). The exam covers all accounting courses required in the MPA program and is designed to be rigorous; thus, an average score of almost 86 is acceptable. In addition to the strong overall score on the comprehensive exam for the group, the individual student scores were also acceptable as the general range was from the mid 70's to the high 90's. Finally, the MPA comprehensive exam tests the six major areas (i.e., courses) of accounting taught in the MPA program (i.e., cost, entity taxation, auditing, tax research, financial theory, and fraud/valuation), and the students performed well on each of these individual sections with average correct response rates ranging from 73.5% in entity taxation to 97% in auditing.

**Further discussion:**

On their comprehensive written exit exam in 2011-2012, the MPA students performed well (i.e., mean and median scores of 85.6 and 85, respectively). Even though the students performed well overall on their comprehensive exit exams in recent prior years, they did have trouble in some years on questions related to fair value reporting and the justification for it. However, in both last year (2010-2011) and the current year (2011-2012), the students performed very well on the comp questions dealing with fair value reporting. This represents a positive "closing of the loop" as the AoL report two years ago identified this problem and recommended that the ACC 605 instructor devote more class time to fair value reporting to ensure that students understood the intricacies of this form of reporting. For two assessment cycles now, the students have demonstrated proficiency in this area on their written comps, which shows that the deficiency has now been corrected (i.e., and not just a one-year, anomalous correction).

**M 5:Exit surveys**

All graduating MPA students will complete a written exit survey. On this survey, the students are asked how they believe their technical skills, critical thinking skills, ability to work as a team, oral communication skills, and knowledge of the business environment have changed as a result of the MPA program.

Source of Evidence: Exit interviews with grads/program completers

**Target:**

Student responses complete the statement "Knowledge of technical skills in accounting that will be useful to you in your career as an accountant." Responses are measured on a 5 point scale, where 1 = knowledge or ability has weakened significantly, 3 = neutral, 5 = technical skill has increased significantly. The achievement target will have been met if the mean student response is equal to or exceeds 4.0.

**Findings (2011-2012) - Target: Met**

Concerning the accounting skills or knowledge they had gained in the MPA program, on the written exit survey graduating MPA students were asked to respond to the following statement: "Knowledge of technical skills in accounting that will be useful to you in your career as an accountant." Students responded to this statement by selecting one of five responses on a 5-point Likert scale (i.e., running from 1 to 5). A 5 indicated their "knowledge or ability has improved significantly," while a 1 indicated their "knowledge or ability has weakened significantly." The neutral response (i.e., 3) was "knowledge or ability has not changed." The mean response for the 26 students taking this survey was 4.81, which suggests they felt their level of accounting

knowledge had increased significantly as a result of the MPA program. Taken together, the responses from the written and oral exit surveys strengthen the integrity and reliability of these indirect assessment measures and allow the faculty to make positive changes to the MPA curriculum to improve student retention and recruitment and to enhance the coverage of relevant material in the program. Although for assessment purposes less weight is given to indirect measures such as exit surveys of students than is attached to direct measures, the students' strong beliefs that their accounting knowledge and skills improved significantly as a result of the MPA program cannot be ignored. This is especially true since the students were adamant about this in both survey instruments (i.e., the written one which provided for anonymous responses and the oral exit survey with the Director).

**Further discussion:**

In last year's (i.e., 2010-2011) written exit survey, some students noted that ACC 660 (fraud/valuation) and ACC 610 (auditing) needed more application instruction to reinforce the "book" learning or concepts taught. As a result of this comment (and other similar responses received in the oral exit surveys), a comprehensive audit practice set was added to ACC 610 in the fall 2011 to enhance the application instruction in this course. In the exit surveys for the current year (i.e., 2011-2012), no students specifically noted that ACC 610 needed more applications-based instruction. In the current year's written exit survey, the most prevalent comment (given by six students) concerning ways to improve the MPA program was to offer more elective courses as the students felt they had little flexibility in terms of their electives.

In the written exit surveys from two prior years (i.e., 2007-2008 and 2008-2009), a common suggestion for improving the MPA program was to provide additional electives; MPA students felt the existing MBA electives were too restrictive. In the 2009-2010 academic year, the content of ACC 660 was changed to include two major topics (i.e., fraud and valuation). In addition, an accounting elective (i.e., international accounting) was offered in the summer 2010. In the summer 2011 and 2012, the international accounting course was again offered as an elective and most MPA students not enrolled in the studies abroad programs took this elective. In addition, another MPA elective (financial statement analysis) was offered in the spring 2011 and was well received by the students. It was offered again in the spring 2012. Adding these new topics/courses to the program resulted partly from the students' recommendations in prior years for additional electives and, more importantly, from the graduate faculty's recognition that these topics needed to be added to make the program more current and complete. Adding these topics/courses to the MPA curriculum reflects a positive "closing of the loop" in that based on the exit surveys in prior years and a review of current trends in practice the faculty updated the program with additional coverage of relevant topics. In general, in the prior year (i.e., 2010-2011) students did not identify additional electives as a suggestion for improving the program. Yet, in the current year's (i.e., 2011-2012) written exit surveys, the most common suggestion for improving the program was the addition of more electives. As noted previously, in the recent past, two new MPA courses in accounting were added as electives. The comments by the students in the current year concerning electives likely relate to the limited choice of MBA electives rather than accounting electives. Since the MBA program has been moved to the coast campus, the only real options for MBA electives in Hattiesburg are the study abroad courses. This does create a legitimate concern for the MPA students. In an attempt to address this, the SoA Director in the summer 2012 allowed students to participate in the Panama Studies program as an alternative to the British Studies program and receive six hours credit, which is the same credit awarded for the British Studies program. Several students chose this option in the summer 2012 as the Panama Studies program is both shorter in duration and less expensive than the British Studies program. The students' comments in the exit interviews will be evaluated again next year to determine if allowing credit for the Panama Studies program resolves the issue of limited electives.

**O/O 2: Identify relevant information and think critically**

Students will be able to identify relevant information and think critically in making decisions.

**Related Measures:**

### M 5:Exit surveys

All graduating MPA students will complete a written exit survey. On this survey, the students are asked how they believe their technical skills, critical thinking skills, ability to work as a team, oral communication skills, and knowledge of the business environment have changed as a result of the MPA program.

Source of Evidence: Exit interviews with grads/program completers

#### Target:

A Likert scale of 1 to 5 (with 1 being "critical thinking ability weakened significantly," 3 being "critical thinking ability did not change," and 5 being "critical thinking ability improved significantly") will be used in the exit survey to ascertain whether the students believe their critical thinking skills had been enhanced as a result of the MPA program. The achievement target will have been met if the mean student response is equal to or exceeds 4.0.

#### Findings (2011-2012) - Target: Met

A Likert scale of 1 to 5 (with 1 being "critical thinking ability weakened significantly," 3 being "critical thinking ability did not change," and 5 being "critical thinking ability improved significantly") was used in the written exit survey to ascertain whether the students believed their critical thinking skills had been enhanced as a result of the MPA program. For the 26 MPA graduates, the mean response on this question was 4.81, with approximately 81% of the students indicating that their critical thinking skills had improved significantly as a result of the MPA program. All students believed their critical thinking skills had improved at least somewhat as a result of the MPA program. The assessment target was achieved.

Based on the positive results of the evaluation rubrics in ACC 620, 605, and 660 and the students' strong beliefs in their written exit surveys, it appears the critical thinking learning objective is being met. The AoL team makes no recommendations for changes to the curriculum; however, assessment procedures should be continued to ensure this learning objective is met in future periods as well.

### M 6:ACC 660 project assignment

MPA students enrolled in ACC 660 are assigned a project at the end of the semester that is designed to assess their critical thinking skills.

Source of Evidence: Academic direct measure of learning - other

#### Target:

Using a rubric to assess critical thinking skills, students will be evaluated on four attributes. The four attributes are identification of the problem, analysis of issues involved, development of a conclusion for the problem, and justification of the conclusion. For each attribute, a student's performance will be assessed as either advanced, proficient, minimally acceptable, or unacceptable. The achievement target will have been met if 80 percent or more assessed students are classified as "advanced" or "proficient."

#### Findings (2011-2012) - Target: Met

On the rubric applied to the critical thinking assignment in ACC 660 in the spring 2012, the vast majority of students (i.e., 90%) scored at the "proficient" or "advanced" levels on all four attributes measured. Only one student scored at an "unacceptable" level, and he did so on every trait. This student had stopped attending class and did not turn in this assignment. The results of the rubric applied to this case are as follows for the 21 students in ACC 660:

<u>Trait</u>	<u>Advance</u>	<u>Proficient</u>	<u>Min. Accept</u>	<u>Unacceptable</u>
Identification	57%	33%	5%	5%
Analysis	33%	57%	5%	5%

Conclusion	43%	48%	5%	5%
Justification	24%	67%	5%	5%

In ACC 660, which was taught during the spring 2012, the instructor gave a critical thinking assignment at the end of the semester, and all 20 students who turned in the assignment performed at the "minimally acceptable" level or above on all four critical thinking traits measured. The overwhelming majority of the students (i.e., 19 of 20 students) scored higher than "minimally acceptable." This result is not surprising given the results on the critical thinking assignments in ACC 605, which was also taught in the spring 2012. More specifically, since students improved markedly during the semester on the critical thinking assignments given in ACC 605, one would have expected them to perform well on a critical thinking assignment administered at the end of the semester in ACC 660.

**M 7:ACC 605 Assignment**

In ACC 605, MPA students are given two unstructured cases to assess their critical thinking skills. These cases have no necessarily "correct" solution, which is a new phenomenon to the students. The first assignment was given at the beginning of the semester and the second one at the end of the semester. .

Source of Evidence: Academic direct measure of learning - other

**Target:**

ACC 605 students will be assessed as to their critical thinking ability in four areas using a rubric. Those four areas will be identification of the problem, analysis of issues involved, development of a conclusion for the problem, and justification of the conclusion. For each area, a student's performance will be assessed as either advanced, proficient, minimally acceptable, or unacceptable. The achievement target will have been met if, on the second of the two unstructured cases, no student is assessed as "unacceptable" in any area.

**Findings (2011-2012) - Target: Met**

There was marked improvement between the students' performances on the two cases given to measure critical thinking skills in ACC 605 in the spring 2012. For example, on the case given at the beginning of the semester, the results were as follows for the 22 students in ACC 605:

	Advance	Proficient	Min. Accept	Unacceptable
<u>Trait</u>				
Identification	14%	32%	45%	9%
Analysis	14%	32%	50%	5%
Conclusion	14%	40%	40%	5%
Justification	23%	40%	32%	5%

On "problem identification", the majority of the students (i.e., 54%) were either only "minimally acceptable" or "unacceptable." On analysis, 55% of the students were either only "minimally acceptable" or "unacceptable." For conclusion and justification, 45% and 37%, respectively, fell in these two categories. However, on the second case, which was given at the end of the semester, improvement is apparent, as no students performed at an "unacceptable" level on any trait. Plus, relative to the first case, the level of "minimally acceptable" performances declined in each of the four traits. Finally, on the second case, the majority of students performed at either the "proficient" or "advanced" levels. The results of the second case are as follows:

	Advance	Proficient	Min. Accept	Unacceptable
<u>Trait</u>				
Identification	18%	50%	32%	0%
Analysis	18%	50%	32%	0%
Conclusion	18%	55%	27%	0%
Justification	18%	59%	23%	0%

Therefore, the achievement target was met.

**Further Discussion:**

In ACC 605 in the spring 2008, the instructor gave two critical thinking cases, with one at the beginning of the semester and one at the semester's end. The purpose was to ascertain the students' improvement in critical thinking skills during the semester. However, it was noted that the students' critical thinking skills improved only marginally during the semester. To address this situation in the spring 2009, the ACC 605 instructor again gave two critical thinking cases (one at the beginning and the other at the end of the semester); however, he also implemented a change based on recommendations in the 2007-2008 assessment report. In between the two case assignments used to measure critical thinking skills, the instructor gave a third critical thinking project that was used for classroom discussion. This was to help the students understand the process of thinking through an unstructured problem with no absolutely correct answer and to enhance their ability to justify their solutions. Apparently, this curriculum change worked very well as in the spring 2009 the students' performances on their critical thinking rubrics improved dramatically during the semester on all four attributes measured. This result demonstrated a positive "closing of the loop" as assessment measures in 2007-2008 allowed the faculty to determine that students' critical thinking skills were not improving as intended. A change was made to the curriculum to address this deficiency, and assessment results in 2008-2009 indicated the change brought about the desired consequences (i.e., improved critical thinking skills).

In the spring 2010, the ACC 605 instructor followed a similar structure to the one used in 2009 except that rather than assigning an additional (i.e., instructional) case in between the two cases used for assessment purposes, he elaborated on the first case when it was returned to the students to provide them with the key ingredients needed in solving unstructured cases. The effect was the same as the prior year (i.e., spring 2009) as the students showed marked improvement in their critical thinking skills between the first and second case. The ACC 605 instructors continued this same procedure in both the spring 2011 and spring 2012 and obtained the same positive results (i.e., the students' critical thinking skills and their ability to solve unstructured cases improved dramatically between the first and second case). Thus, the desired effects over a four-year window (i.e., 2009, 2010, 2011, and 2012) clearly confirm that the curriculum changes made in ACC 605 did not result in an anomaly (i.e., a one-year improvement) but instead in a procedure that distinctly represents a long-term "closing of the loop." It should be noted that even though the ACC 605 instructor changed between the spring 2011 and spring 2012 semesters, the positive results from the implemented procedures continued. This, of course, indicates the good results are not occurring because of a particular instructor but rather because the procedures implemented as a result of our AoL process are functioning as prescribed. The AoL team recommends the ACC 605 instructor continue the current procedures for evaluating critical thinking skills in this course in the future.

**M 8:ACC 620 Assignment**

In ACC 620, a rubric for evaluating the ability of students to identify relevant information from a confounding set of data is administered. The rubric is applied to the students' performances on an unstructured case involving many different decision points that required identification and appropriate

action.

Source of Evidence: Academic direct measure of learning - other

**Target:**

The assessment rubric for the case in ACC 620 will evaluate the following three attributes of critical thinking: a) Ability to identify key decision points in the case (i.e., ability to distinguish relevant information from irrelevant information). b) Ability to apply the relevant information appropriately in the case. c) Ability to reach an acceptable conclusion that is supported by the student's work. For each attribute, students' performances will be assessed as unacceptable, acceptable, or exceptional. The achievement target will have been met if not less than 80 percent of students are assessed as "acceptable" or greater for each attribute.

**Findings (2011-2012) - Target: Met**

For three independent attributes, students' performances were rated as "unacceptable," "acceptable," or "exceptional." All 28 students in ACC 620 in the fall 2012 performed at an "acceptable" level or above on traits "a" (ability to identify key decision points in the case) and "c" (ability to reach an acceptable conclusion). Twenty-six (92.9%) of the students performed at an "acceptable" level or above on trait "b" (ability to apply the relevant information appropriately in solving the case). The two students who performed at an "unacceptable" level on this attribute did so because they failed to identify the tax consequences associated with some of the cash flows.

**Further Discussion:**

In the AoL report for 2008-2009, it was noted that in the critical thinking rubric applied to the case in ACC 620 in the fall 2008, two students performed at an "unacceptable" level on the attribute evaluating whether the students could determine how the relevant information in the case affects their decisions. Both students performed at an "unacceptable" level on this trait because they failed to recognize the tax consequences associated with most of the decision points in the case. Recognizing tax consequences was a critical part of the case, and their failure to identify them suggested these two students did not fully appreciate the importance of these tax consequences nor understand how to recognize them. Thus, the 2008-2009 assessment report recommended that the ACC 620 instructor place more emphasis on ensuring that students understand what types of business decisions affect taxes. The results from the critical thinking rubric applied in ACC 620 in the fall 2009 indicate this change in the curriculum produced the desired effects as all students were able to identify the tax consequences of virtually all decision points in the case. In the fall 2010, the ACC 620 instructor continued to emphasize the tax consequences of business decisions to ensure students understood their importance and could recognize the types of decisions that carry tax consequences. The results stayed positive as, just like in the fall 2009, all students in the fall 2010 critical thinking project were able to appropriately identify the tax consequences of all key decisions in the case (i.e., they identified which decisions had tax consequences and which ones did not). This demonstrates a positive "closing of the loop" in our assessment process as a weakness was identified through our AoL procedures, recommended changes were implemented in the curriculum, and subsequent AoL measures through two consecutive cycles (i.e., years) suggest the changes produced the desired effect on outcomes

In the fall 2011, the ACC 620 students again performed well in recognizing the tax consequences associated with the key decisions in the case, with the exception of two students who failed to identify the tax consequences of some of the cash flows in the project. However, one of these students was the weakest student in the class and struggled in several of the MPA courses; her performance is considered an isolated situation and not indicative of a systemic problem in the instruction associated with this topic. The other student appeared to have misinterpreted the information in the case, as his exam performance on this topic suggested he understood how to recognize the types of cash flows and business decisions that have tax consequences. The ACC 620 instructor believes (and the AoL team concurs) that no changes are needed to the curriculum

because of the performance of these two students on the critical thinking assignment in this course. The AoL team recommends the ACC 620 instructor continue to emphasize the tax consequences of business decisions and suggests that future evaluations of these skills occur as part of the AoL process.

### **O/O 3: Work effectively in a team environment**

Students will be able to work effectively in a team environment.

#### **Related Measures:**

##### **M 5: Exit surveys**

All graduating MPA students will complete a written exit survey. On this survey, the students are asked how they believe their technical skills, critical thinking skills, ability to work as a team, oral communication skills, and knowledge of the business environment have changed as a result of the MPA program.

Source of Evidence: Exit interviews with grads/program completers

##### **Target:**

On their exit surveys, the graduating MPA students are asked to respond to a question concerning how their teamwork skills had changed during the graduate program. On a Likert scale from 1 to 5, with 5 being their "ability had improved significantly," the achievement target will have been met if the mean student response is equal to or exceeds 4.0.

##### **Findings (2011-2012) - Target: Met**

On their exit surveys, the graduating MPA students were asked to respond to a question concerning how their teamwork skills had changed during the graduate program. On a Likert scale from 1 to 5, with 5 being their "ability had improved significantly," the mean response for the 26 students taking the survey was 4.50. The overwhelming majority of the students responded that their teamwork skills had either improved somewhat (35%) or had improved significantly (57%) as a result of the program.

Based on the positive findings in the evaluation rubrics in ACC 620 and ACC 605 and the students' responses to the exit survey, the assessment team feels this learning objective is being met and that, overall, graduating MPA students are capable of working effectively in a team environment. The AoL team recommends that the current procedures for building and evaluating teamwork skills be continued. Appropriate assessment testing for this learning objective will continue in the future as well.

##### **M 9: ACC 605/620 Team Projects**

To assess a student's ability to work effectively in a team environment, team projects are assigned in ACC 605 and ACC 620. Teamwork skills are evaluated using rubrics whereby student team members evaluate their partners' performances.

Source of Evidence: Academic direct measure of learning - other

##### **Target:**

In ACC 605 students will be assigned to multi-person teams to complete two projects during the semester. Students will be given an evaluation instrument at the completion of each project to evaluate their teammates and themselves on six traits that are considered important factors in effectively working in a team environment. The six areas are acceptance of responsibility, general attitude, timeliness of work, availability, work product, and receptiveness to feedback. For each of these traits, a student's performance will be assessed as either **exceptional**, **acceptable**, or **unacceptable**. The achievement target will have been met if **90 percent** or more of student assessments are **exceptional** or **acceptable**.

In ACC 620, students will **self select** into two-person teams and each team will prepare three outside

assignments. At the end of the semester, a rubric very similar to the one described above will be used by team members to evaluate their partners along the six categories listed above. For each of these traits, a student's performance will be assessed as either **exceptional**, **acceptable**, or **unacceptable**. The achievement target will have been met if **90 percent** or more of student assessments are **exceptional** or **acceptable**.

**Findings (2011-2012) - Target: Met**

In ACC 605 in the spring 2012, students were assigned to two- or three-person teams to complete two projects during the semester. Students were given an evaluation instrument at the completion of each project to evaluate their teammates on six traits that are considered important ingredients in working in a team environment. The six areas are acceptance of responsibility, general attitude, timeliness of work, availability, work product, and receptiveness to feedback. For each of these traits, a student's performance was assessed as either "exceptional", "acceptable", or "unacceptable". The ratings for the assessment rubrics on the first project are as follows (n = 22 students):

<u>Trait</u>	<u>Exceptional</u>	<u>Acceptable</u>	<u>Unacceptable</u>
Accept Responsibility	95%	5%	0%
Attitude	95%	5%	0%
Timely	95%	5%	0%
Available	95%	5%	0%
Work Product	95%	5%	0%
Receptive to Feedback	100%	0%	0%

For the second teamwork project in ACC 605, the assessment rubrics' results are as follows:

<u>Trait</u>	<u>Exceptional</u>	<u>Acceptable</u>	<u>Unacceptable</u>
Accept Responsibility	95%	0%	5%
Attitude	90%	5%	5%
Timely	90%	5%	5%
Available	86%	14%	0%
Work Product	95%	0%	5%
Receptive to Feedback	95%	0%	5%

Thus, on both projects in ACC 605, the teamwork results are good with the vast majority of students scoring at the "exceptional" level on all traits evaluated.

In ACC 620 in the fall 2011, students self-selected into two-person teams. Each team prepared three outside assignments. At the end of the semester, a rubric very similar to the one described above for ACC 605 was used by the team members to evaluate their partners along the six categories viewed important in developing teamwork skills (i.e., acceptance of responsibility, attitude, timeliness, availability, work product, and receptiveness to feedback). Summary results for these rubrics are shown below (n = 28 students).

<u>Trait</u>	<u>Exceptional</u>	<u>Acceptable</u>	<u>Unacceptable</u>
Accept Responsibility	89%	4%	7%
Attitude	82%	14%	4%
Timely	82%	14%	4%
Available	85%	11%	4%
Work Product	79%	14%	7%
Receptive to Feedback	89%	7%	4%

Only two students scored at an "unacceptable" level on any category. One of these students received an "unacceptable" rating in every category. He had not been admitted to the graduate program and was taking six hours on a non-degree status. This student failed the course and did not even complete it. The other student received an "unacceptable" rating on two of the six traits (i.e., acceptance of responsibility and work product). This student was a legitimate student who appeared to have attitude problems toward her partner.

**Further Discussion:**

In the academic year 2008-2009, the majority of the ratings on the teamwork rubrics in both ACC 605 and ACC 620 were at or above the "acceptable" level for all traits evaluated. In that year, changes had been made with positive effects (e.g., in ACC 605 students evaluated each other after each project rather than waiting until the end of the semester and making one evaluation as had been done in the past). Still, the AoL team believed even further improvements could be made in the students' teamwork skills, and the 2008-2009 assessment report contained three recommended changes for the next year (i.e., 2009-2010) in ACC 605. First, rather than allowing the team members to select their partners as had been done in the past, the instructor would randomly assign partners. Second, instead of the students keeping the same partner for both projects during the semester (again, as had been done in the past), partners would be reassigned after the first project. These two changes were recommended to simulate practice where team members don't get to choose their partners and must frequently become acclimated to new team members. The third recommended change was that in addition to team members evaluating their partners after each project, they would also perform a self-evaluation after each project. Again, this change was suggested because it echoes current practice.

As recommended in the 2008-2009 assessment report, the above changes were implemented in the 2009-2010 academic year and were continued in the next academic year (i.e., 2010-2011). Thus, the teamwork environment that graduate students operate under in ACC 605 emulates the teamwork structure frequently encountered in practice. The only change made in the current year (i.e., 2011-2012) was eliminating the requirement for the team members to perform self-evaluations. The course instructor felt (and the AoL team concurs) that self-evaluations were an unnecessary task both for the students and for assessment purposes because (1) these evaluations lacked objectivity and (2) the critical evaluation was from a team member's partner rather than a self-evaluation.

The results of procedures implemented in the teamwork setting over the last few years seem positive from an assessment standpoint. For example, in ACC 605 on both of the teamwork projects in the spring 2012, most assessments fell in the "exceptional" category for each teamwork trait evaluated. The overwhelming majority of the students received few, if any, "unacceptable" ratings on any trait. The unique changes made in the recent past in assigning and evaluating team members in ACC 605 made the teamwork environment for the students more reflective what they will experience in practice (i.e., relative to the methods used in ACC 605 prior to these changes). As noted in last year's AoL report, the results showed an improved

performance by the students when the majority of the changes were implemented in 2008-2009 and 2009-2010. These strong results continued in 2010-2011 and in the current year (2011-2012) as well. The changes over the last few assessment cycles demonstrate a "closing of the loop" as adjustments were made to the curriculum to make the teamwork environment more reflective of practice and this brought about desired consequences in outcomes in terms of student performance.

In both ACC 605 and ACC 620, the team members rate each other anonymously to enhance the likelihood that they will give candid evaluations of their partners (i.e., no fear of reprisal from a partner who has been given poor ratings). In addition, the partnership evaluations affect the students' grades in the course. For example, in ACC 620 the partnership evaluation counts approximately three percent of a student's overall course grade. Thus, students have an incentive to perform well in their teamwork efforts, just as they do in practice (i.e., high ratings in practice translate into larger raises). In ACC 620, the majority of the students were rated at the "exceptional" level on all traits evaluated. Only one continuing student in ACC 620 received an "unacceptable" rating, and it was for two traits only. Thus, the partnership ratings in both ACC 605 and ACC 620 are pervasively strong.

#### **O/O 4: Demonstrate effective oral communication**

Students will be able to demonstrate effective oral communication.

##### Related Measures:

##### **M 5: Exit surveys**

All graduating MPA students will complete a written exit survey. On this survey, the students are asked how they believe their technical skills, critical thinking skills, ability to work as a team, oral communication skills, and knowledge of the business environment have changed as a result of the MPA program.

Source of Evidence: Exit interviews with grads/program completers

##### **Target:**

On their exit surveys, the graduating MPA students are asked to respond to a question concerning how their oral presentation skills had changed during the graduate program. On a Likert scale from 1 to 5, with 5 being their "ability had improved significantly" the achievement target will have been met if the mean student response is equal to or exceeds 4.0.

##### **Findings (2011-2012) - Target: Met**

On their exit survey, all 26 of the graduating MPA students responded that they believed their oral presentation skills had improved either somewhat (54%) or significantly (46%) as a result of the program. The mean response on the 5-point Likert scale was 4.46. Therefore, the assessment target was achieved.

##### **M 10: Oral Communication Rubrics**

The oral communication skills of students in Acc 630, Acc 631, and Acc 660 will be evaluated by the instructors using rubrics for measuring the traits associated with good presentation skills.

Source of Evidence: Academic direct measure of learning - other

##### **Target:**

In **ACC 631** oral presentation skills will be evaluated using an instructor-graded rubric while observing students' individual presentations given at the end of the semester. The rubric will be used to assess seven traits considered important for good oral presentation skills (i.e., content, organization, language, context, vocal delivery, non-vocal delivery, and Powerpoint presentation). Each trait will be assessed as unacceptable, minimal, proficient, advanced, or excellent. For each trait, a student's performance was measured as "unacceptable," "acceptable," "proficient," "advanced," or "excellent." The "unacceptable" rating is self-explanatory, while the "acceptable"

category represents a relatively low threshold meaning that the student barely met expectations. "Proficient" means the student met expectations in an adequate manner, while "advanced" indicates more effort than average in meeting expectations. "Excellent" means performance well beyond expectations. The achievement target will have been met if a mean of 90 percent of the assessed traits are "proficient" or greater, and no student trait is assessed as "unacceptable" for any student.

In **ACC 630** oral presentation skills for two cases will be evaluated using an instructor-graded rubric while observing students' individual presentations given. The rubric will be used to assess six traits considered important for good oral presentation skills (i.e., content, organization, language, vocal delivery, non-vocal delivery, and Powerpoint presentation). Each trait will be assessed as unacceptable, minimal, proficient, advanced, or excellent. For each trait, each student was assessed as either "advanced," "proficient," "minimally acceptable," or "unacceptable." The "unacceptable" rating is self-explanatory, while the "minimally acceptable" category represents a relatively low threshold meaning that the student barely met expectations. "Proficient" means the student met expectations in an adequate manner, while "advanced" indicates more effort than average in meeting expectations. "Advanced" means performance well beyond expectations. The achievement target will have been met if on the second case (Case 2) a mean of 90 percent of the assessed traits are "proficient" or greater, and no student trait is assessed as "unacceptable" for any student.

In **ACC 660** oral presentation skills for a single presentation will be evaluated using an instructor-graded rubric while observing students' individual presentations given at the end of the semester. The rubric will be used to assess six traits considered important for good oral presentation skills (i.e., content, organization, language, vocal delivery, non-vocal delivery, and Powerpoint presentation). Each trait will be assessed as unacceptable, minimal, proficient, advanced, or excellent. For each trait, each student was assessed as either "advanced," "proficient," "minimally acceptable," or "unacceptable." The "unacceptable" rating is self-explanatory, while the "minimally acceptable" category represents a relatively low threshold meaning that the student barely met expectations. "Proficient" means the student met expectations in an adequate manner, while "advanced" indicates more effort than average in meeting expectations. "Advanced" means performance well beyond expectations. The achievement target will have been met if a mean of 90 percent of the assessed traits are "proficient" or greater, and no student trait is assessed as "unacceptable" for any student.

#### **Findings (2011-2012) - Target: Met**

In **ACC 631's** assessment of oral communication skills, no student scored below the proficient level on any of the seven traits. A total of 20 students who were enrolled in the class were evaluated using the rubric. Their assessments using this rubric are summarized as follows (the "unacceptable" rating is not shown because no student scored in this category):

<u>Trait</u>	<u>Acceptable</u>	<u>Proficient</u>	<u>Advanced</u>	<u>Excellent</u>
Content	0%	35%	35%	30%
Organization	0%	30%	40%	30%
Language	0%	35%	40%	25%
Context	0%	20%	50%	30%
Vocal delivery	0%	30%	60%	10%
Non-vocal	0%	40%	45%	15%

delivery

PowerPoint    0%                    25%                    55%                    20%

The table above shows that the MPA students performed well on their oral presentation rubric in ACC 631 in the spring 2012. No students scored below the "proficient" level on any of the seven traits measuring effective presentation skills, and the majority of the students scored at the "advanced" level or above on all seven traits. The instructor in this course notes that she has seen significant improvement in oral presentation skills since we initiated our assessment procedures a few years ago. The improvements in ACC 631 and the procedures used to create these improvements are well documented in prior years' assessment reports. Although the ACC 631 students performed well on their oral presentation rubrics last year (i.e., 2010-2011), a noticeable improvement occurred in the current year as, relative to last year, a significantly larger percentage of this year's students performed at the "advanced" or "excellent" levels on all seven traits.

The ACC 631 instructor attributes this improved performance in the current year primarily to the fact that, in the spring 2012, the students completed their major projects and oral presentations earlier in the semester than in prior years. The instructor made this change to decrease the number of major projects in the program coming due during a short window at the end of the semester. With this change in the timing of the project (and the presentation relating to it), the instructor believes the students were able to devote more effort to their projects in ACC 631 since no other projects in the program were due around the completion date of the ACC 631 project (i.e., accelerating the due date of the ACC 631 project resulted in less competition for the students' time). The AoL team recommends that the ACC 631 instructor continue to set the due date for the major project in this course prior to the semester's end. In addition to enhancing the students' performances on the project and the oral presentations in ACC 631, this will help alleviate the problem of backloaded assignments in the spring semester as discussed in an earlier section of this report.

In ACC 630's assessment of oral communication skills, no students scored at the "unacceptable" level on any of the six traits evaluated on either presentation. Twenty-four students took the class and participated in the first oral presentation. One student did not present the second case. The results of the assessment rubrics for the presentations of the two cases are as follows:

<u>Trait</u>	<u>Case</u>	<u>Advanced</u>	<u>Proficient</u>	<u>Min. Accept.</u>
Content	I	87%	13%	0%
	II	70%	30%	0%
Organization	I	71%	25%	4%
	II	65%	35%	0%
Language	I	67%	33%	0%
	II	57%	43%	0%
Vocal	I	42%	54%	4%
	II	48%	43%	9%
Non-vocal	I	46%	50%	4%
	II	61%	39%	0%

Powerpoint	I	79%	21%	0%
	II	69%	22%	9%

As shown above for ACC 630, the vast majority of students scored at the "proficient" or "advanced" levels on all six oral communications traits. As already noted, no students scored at an "unacceptable" level on any trait, and very few students scored at just the "minimally acceptable" level. An unexpected result was that the performance declined somewhat between the first and second presentations on four traits (i.e., content, organization, language, and PowerPoint). In particular, on each of these four traits, the percentage of students scoring at the "advanced" level declined between the first and second presentations. The ACC instructor attributes this to the fact that the second presentation was made in the last week of class, when many students had already calculated their grades and knew their performance on the second presentation would not change the final course grade for them. Thus, several students likely expended less effort on the second presentation relative to the first presentation. The ACC 630 instructor feels that, overall, the students performed at an acceptable level on their oral presentations. In relation to vocal and non-vocal delivery, which have historically given the students the most difficulty of all presentation traits examined, the instructor noted that she observed general improvement between the first and second presentations for several students. This improvement is evidenced in the results of the rubrics as the percentages of students performing at the "advanced" level increased between the first and second presentations for both traits (i.e., vocal and non-vocal).

The results of this assessment provides evidence that the students performed well in both of their oral presentations in ACC 630 in the fall 2011. However, unlike the fall 2010 when the students' performances dramatically improved between their first and second presentations, their performances on four of the six traits declined somewhat between their first and second presentations in the fall 2011 (i.e., the current year). Although the performances on the second presentation were still quite acceptable, the decline in performance in the areas of content, organization, language, and PowerPoint between the first and second presentations was unexpected and warrants changes to the curriculum. The ACC 630 instructor in the fall 2011 is a different instructor from prior years, and she will continue to teach this course in the future. Unlike previous semesters when the students gave their second presentations prior to the end of the semester, the students in the fall 2011 ACC 630 class made their second presentations in the final week of the semester. As noted in the results column, the ACC 630 instructor believes, and the AoL team concurs, that the late date of the second presentation may have prompted many students to "coast" on this assignment since several of them knew that regardless of their grade on the assignment, it would not alter their final course grade. In an attempt to alleviate this problem in the future, the ACC 630 instructor will require that the second presentation be given earlier in the semester (i.e., before the students have enough information to determine their final grades). This will provide incentive for the students to put more effort into their second presentation, especially in the areas of content, organization, and PowerPoint. The AoL team agrees with this change and will review the results of the rubrics for the oral presentations in ACC 630 next year to ascertain if this change brings about the desired improvements in performance in the specific traits noted above.

Between their first and second presentations in ACC 630 in the fall 2011, the students did show improvement in two specific areas (i.e., vocal and non-vocal) despite the fact that several of the students had less incentive to perform well on the second presentation than they did on the first one. This improvement in vocal (i.e., tone, inflection, etc.) and non-vocal (i.e., use of hands, posture, eye contact, etc.) during the semester likely results from procedures that were implemented over

the past few years because of previous assessment findings. In particular, the ACC 630 instructor requires a student to view his/her videotaped first presentation before he/she can make the second presentation. This is accomplished by not releasing the grade on the first presentation until the student views the videotape of that presentation in the instructor's presence. This allows the student to see and hear how he/she appears and sounds in a presentation. In addition to the student gaining first-hand exposure to his or her own presentation skills as a result of viewing the videotaped first presentation, the instructor also provides suggestions to the student concerning improvements that can be made. Armed with this insightful information, the student makes adjustments prior to the second presentation (e.g., students can clearly see their own poor eye contact or hear their own monotonous tone in the videotape and make adjustments accordingly). The fact that the students' performances improved between their first and second presentations in the fall 2011 in the vocal and non-vocal traits (i.e., a larger percentage of the students performed at the "advanced" level on both of these traits in their second presentation relative to their first presentation) confirms the positive findings in the prior years' assessment reports relating to the videotaped presentations and demonstrates a significant "closing of the loop" in our assessment process.

In ACC **660** in the spring 2012, students made an oral presentation at the end of the semester on which their performances were evaluated using a rubric identical to the one described above for ACC 630. The only difference is that the final trait (i.e., PowerPoint) in the ACC 630 rubric was replaced with multimedia in ACC 660 since the students used various forms of technology besides PowerPoint in their presentations in ACC 660 (e.g., Prezi, YouTube, videos, etc.). Twenty-one students were in the class, but one student stopped attending prior to the semester's end and did not make an oral presentation. This student is not included in the results shown here. All remaining 20 students scored at either the "proficient" or "advanced" levels on each of the six traits examined (i.e., none scored at the "minimally acceptable" or "unacceptable" levels on any trait). The results of the evaluation are shown below.

<u>Trait</u>	<u>Advanced</u>	<u>Proficient</u>	<u>Min. Accept.</u>
Content	100%	0%	0%
Organization	90%	10%	0%
Language	80%	20%	0%
Vocal	85%	15%	0%
Non-vocal	75%	25%	0%
Multimedia	75%	25%	0%

In addition to performing well on their oral presentation assessment rubrics in ACC 631 and ACC 630 during the current year, students also scored well on the rubric applied in ACC 660. Besides the instructor-applied rubrics indicating the students have achieved effective oral communication skills, the MPA students themselves believe they have done so as evidenced by their responses on the written exit survey. The procedures currently in place to ensure that MPA students are adept at oral communications appear to be working, and the AoL team recommends these procedures, as adjusted for the suggested changes above, be continued in the future. Assessment monitoring will continue as well to ensure this learning objective is met in the future.

## **O/O 5: Demonstrate functional knowledge of the business environment**

Students will be able to demonstrate functional knowledge of the business environment.

### **Related Measures:**

#### **M 4: Comprehensive exam**

Prior to graduation, all MPA students are required to take a comprehensive exam, containing questions from all accounting courses taught in the MPA program. The questions for each topical area are prepared by those faculty members teaching the particular topics. The exam is designed to be challenging and to measure a base level of comprehensive technical accounting skills, as well as highlight technical skills in each of the subject areas tested (e.g., auditing, cost/managerial, tax, etc.).

Source of Evidence: Comprehensive/end-of-program subject matter exam

#### **Target:**

To evaluate MPA students' knowledge of the business environment, specific questions involving this area will be embedded in the written comprehensive exam administered to graduating MPA students. The achievement target will have been met if 70 percent or more of the student responses to these specific questions testing knowledge of the business environment are answered correctly.

#### **Findings (2011-2012) - Target: Met**

On the nine questions on the written comprehensive exam for MPA students that dealt with the business environment, the students' average correct response rate in 2011-2012 was 95.7%. This exceeds the correct response rates achieved on the business environment questions on the 2009-2010 and 2010-2011 MPA comprehensive exams of 83.7% and 86.6%, respectively.

#### **Further Discussion:**

The mean correct response rate on the nine questions on the 2011-2012 MPA comprehensive exam dealing with the business environment was 95.7%, which exceeds the scores achieved in 2009-2010 and 2010-2011 of 83.7% and 86.6%, respectively. Although the students performed well overall on the business environment questions on the 2010-2011 comprehensive exam, they scored relatively low (i.e., 47.1% correct response rate) on one question that dealt with the advantages of an LLC over a general partnership. This question concerned entity choice, and even though MPA students in the prior year (i.e., 2009-2010) performed well on that year's entity choice question on the MPA comp, problems were noted in prior years' AoL reports on the students' performances on entity choice questions. The AoL team recommended in last year's report that the ACC 630 (i.e., corporate tax) instructor spend more time on the issues surrounding entity choice so that students develop a deeper understanding of this important business topic. An entity choice question was included on the current year's MPA comp to determine if the recommended curriculum change resolved this problem

In the 2011-2012 MPA comp, the students' correct response rate on the entity choice question was 88.5%, which far exceeded the correct response rate of 47.1% on the prior year's entity choice question. It appears that emphasizing entity choice more heavily in the classroom adequately resolved this issue and represents a positive "closing of the loop" in our assessment process. To ensure that entity choice continues to be sufficiently covered in the classroom, performance on entity choice questions will be monitored for assessment purposes via future MPA comps.

#### **M 5: Exit surveys**

All graduating MPA students will complete a written exit survey. On this survey, the students are asked how they believe their technical skills, critical thinking skills, ability to work as a team, oral communication skills, and knowledge of the business environment have changed as a result of the MPA program.

Source of Evidence: Exit interviews with grads/program completers

**Target:**

On their exit surveys, the graduating MPA students are asked to respond to a question concerning how their knowledge of the business environment had changed during the graduate program. On a Likert scale from 1 to 5, with 5 being their "ability had improved significantly," the achievement target will have been met if the mean student response is equal to or exceeds 4.0.

**Findings (2011-2012) - Target: Met**

On the written exit survey, the majority of the students (i.e., 65%) felt their knowledge of the business environment had improved significantly as a result of the MPA program while another 23% believed their knowledge had improved somewhat in this area during the program. On a 5-point Likert scale with a 5 indicating their knowledge of the business environment had improved significantly, the mean response of the 26 graduating students taking the survey was 4.54. The assessment target was exceeded.

The MPA students' responses to the question on their written exit surveys regarding the business environment suggest they overwhelmingly believe their knowledge in this area increased as a result of the program. Thus, all three assessment measures concerning this learning objective indicate that it is being met. The AoL team recommends no changes to the curriculum with respect to this learning objective.

**M 11: BEC Portion of CPA Exam**

Knowledge acquired and retained by MPA students concerning the business environment is primarily evaluated by their performance on the BEC portion of the CPA exam. This allows the assessment team to evaluate how well USM's MPA students perform in non-accounting business areas relative to a larger group of accounting graduates. The BEC portion of the CPA exam tests areas such as information technology, statistics, operations research, finance, etc.

Source of Evidence: Certification or licensure exam, national or state

**Target:**

The performance of USM's MPA students on the BEC exam will be compared to the Mississippi average for students with advanced degrees because the cohort of students in both groups (i.e., USM students and Mississippi students overall) possess similar socioeconomic and demographic backgrounds. In addition to comparing the performance of USM students in the current year to the state average, the current-year performance will be compared to the performance in prior years to ascertain any trends that might be developing. The achievement target will have been met if the average pass rate for USM MPA graduates exceeds the state average score for the BEC portion of the CPA exam.

**Findings (2011-2012) - Target: Met**

As noted in the results column of this report for the first learning objective, NASBA changed the way it reports CPA exam pass rate information for candidates with advanced degrees in the most recent year (i.e., 2010). In prior years, NASBA provided combined data for both first-time and repeat candidates with advanced degrees, and accordingly this was how the AoL team analyzed the information for assessment purposes. However, in 2010, information for candidates with advanced degrees was presented by NASBA for first-time candidates only. Thus, the 2010 BEC pass rate for USM is not comparable to prior years' pass rates (i.e., they are pass rates for different cohorts). In addition, as noted earlier, the low base of first-time USM candidates with advanced degrees in 2010 makes any comparison between the USM BEC pass rate to the MS average BEC pass rate suspect for the current year. The information is presented here, but with the notion that not much confidence can be placed in it. In 2010, five of the ten first-time USM candidates with advanced degrees passed the BEC portion of the CPA exam for a 50% pass rate. For the state, 38 of 88 (43.2%) of the first-time candidates with advanced degrees passed the BEC portion of the 2010 exam.

Although the pass rate data provided by NASBA in the prior year (2009) are not directly comparable to the data provided in 2010, the 2009 BEC pass rates for USM and the state are presented here for information purposes. In 2009 (which includes data for first-time and repeat candidates with advanced degrees), the USM BEC pass rate was 45.0%, while the state BEC pass rate was 43.1%.

**Further Discussion:**

In the 2009-2010 AoL report, it was noted that the 2008 pass rate for USM students with advanced degrees on the BEC portion of the CPA exam of 34.5% was below the state average for 2008 of 42% and also below USM's BEC pass rates for the two prior years (i.e., 2006 and 2007). While USM's low BEC pass rate in 2008 certainly drew the attention of the AoL team in the 2009-2010 AoL report, the team believed that the low score called for no action at that time primarily because it is not unusual for pass rates on individual parts of the CPA exam to fluctuate up or down in a given year. Plus, there had been no major changes in the curriculum (e.g., departure of a faculty member or elimination of a course) that would have precipitated the low score. Instead, the AoL team decided that year to monitor the situation and take action the next year if the low pass rate in BEC repeated two years in a row. As seen in the results column in the current year's AoL report, USM's BEC pass rate in 2009 of 45.0% was back above the state's overall BEC pass rate of 43.1% for that year.

Recall that NASBA changed the way it reported CPA exam pass rate data for candidates with advanced degrees between 2009 and 2010; thus, the 2010 pass rates are not directly comparable to the 2009 or other prior years' pass rates. Plus, as discussed in the results column in this report, because of the low base of first-time USM candidates with advanced degrees taking the BEC portion of the exam in 2010, little credence should be given to a comparison of the 2010 BEC pass rate for USM relative to the state average. Still, though, the 2010 USM pass rate of 50% appears favorable with the 2010 state pass rate of 45%. Based on the relatively strong performance of USM candidates with advanced degrees on the BEC portion of the exam in the recent past, the AoL team makes no recommendations for changes to the curriculum but will continue to monitor future BEC pass rates to ensure this positive trend continues. As discussed in a previous section of this report, beginning next year, CPA exam pass rate information will be evaluated for assessment purposes based on a two-year rolling average. This change will be made so that the base for first-time USM candidates with advanced degrees will be large enough to give more credence to the analysis of USM pass rates than is currently available with only one year's data.

**Related Action Plans (by Established cycle, then alpha):**

For full information, see the *Details of Action Plans* section of this report.

**Change CPA Exam Performance Measure Based on Change in Data Provided By NASBA**

*Established in Cycle: 2011-2012*

Performance of USM's MPA students on the three sections of the CPA exam dealing with accounting knowledge and its application (i...

**Details of Action Plans for This Cycle (by Established cycle, then alpha)**

**Change CPA Exam Performance Measure Based on Change in Data Provided By NASBA**

Performance of USM's MPA students on the three sections of the CPA exam dealing with accounting knowledge and its application (i.e., FAR, AUD, and REG) represents a primary means by which the assessment team evaluates whether this learning objective (i.e., that students have acquired technical skills to qualify for employment in accounting) is met. A review of prior years' MPA AoL reports demonstrates the importance of this assessment procedure and how it has been used successfully to identify weaknesses in the curriculum; the reports also show how these weaknesses were corrected. However, due to a change in the current year in the way CPA exam pass rate information for candidates with advanced degrees is presented by NASBA, no meaningful comparison or analysis could be made between the current year and prior years' pass rates. In addition, due to the low base of first-time USM candidates with advanced degrees taking the CPA exam in the most recent year (i.e., 2010), no useful comparison could be made between USM pass rates and the overall

Mississippi pass rates for the current year. However, all assessment methods do not need to be performed every year, and the recent prior years' results indicated no significant cause for concern relative to USM's CPA exam pass rates. Still, though, the assessment team recognizes the importance of this externally validated assessment method (i.e., CPA exam pass rates) and recommends that beginning next year the numbers of first-time USM candidates with advanced degrees be combined for two consecutive years so that a large enough base of candidates will be obtained to allow the analysis of CPA exam pass rates to resume.

**Established in Cycle:** 2011-2012

**Implementation Status:** In-Progress

**Priority:** High

**Relationships (Measure | Outcome/Objective):**

**Measure:** BEC Portion of CPA Exam | **Outcome/Objective:** Demonstrate functional knowledge of the business environment

**Measure:** CPA Exam pass rates | **Outcome/Objective:** Demonstrate acquired technical skills

**Implementation Description:** Beginning next year the numbers of first-time USM candidates with advanced degrees be combined for two consecutive years so that a large enough base of candidates will be obtained to allow the analysis of CPA exam pass rates to resume in future assessments.

**Projected Completion Date:** 09/01/2013

**Responsible Person/Group:** AoL Team Leader

### **Realignment of ACC 660 Curriculum**

A few years ago, a change was made to ACC 660 to split the course between fraud and valuation. The SoA Director believed fair value estimation at that time was an important component of the students' graduate education. The AoL team concurred. However, in hindsight, it now appears clear that valuation is adequately covered in other courses while fraud is not. Fraud prevention and detection have become critical issues both for accountants and auditors with fraud/forensic accounting representing a desired tool in the arsenal of modern-day accountants (e.g., a separate AAA section now exists on forensic accounting, and the Certified Fraud Examiner has become a popular professional designation to accompany the traditional CPA license). Accordingly, to keep the MPA curriculum content current and to increase its relevancy, the AoL team recommends that ACC 660 be tweaked by eliminating valuation and instead concentrating more heavily on fraud and forensic accounting.

Even though the lack of application-based instruction specific to ACC 610 appears to have been resolved as discussed in the finding, a suggestion frequently provided by students in both their written and oral exit surveys in the current year is for more "hands on" practical course work. One particular course mentioned was ACC 660 (fraud/valuation). The assessment team concurs that all MPA courses should have more than just a marginal part of the course grade determined by out-of-class applications based assignments and recommends specifically that ACC 660 add a practiced-based component or assignment. Exit surveys will be conducted again next year to determine if an adequate number of "hands on" assignments are being made throughout the MPA program and its courses.

**Established in Cycle:** 2011-2012

**Implementation Status:** In-Progress

**Priority:** Medium

**Relationships (Measure | Outcome/Objective):**

**Measure:** Exit Interview | **Outcome/Objective:** Demonstrate acquired technical skills

**Projected Completion Date:** 09/01/2014

**Responsible Person/Group:** ACC 660 Instructor

### Rebalance MPA Student Workload From Spring to Fall Semesters

An issue raised in both the written and oral exit surveys in 2011-2012 was the heavy workload that occurred for the students in the final weeks of the spring 2012 semester. A big part of this problem was a combination of the significant project in FSA being due at the end of the semester along with regular end-of-the-semester exams. Plus, the majority of the students take comps in the spring semester, which were given late in the semester. To help alleviate this problem in 2012-2013, ACC 692 (Financial Statement Analysis or "FSA") is being moved to the fall semester while MBA 640 is being moved to the spring semester (i.e., from the fall). The major project in ACC 620 (cost) in the fall is typically due a few weeks prior to the semester's end, so this will dovetail nicely with ACC 692 where its project will be due at the end of fall semester. In addition, an effort will be made to give the comps a little earlier in the spring 2013 semester than they were given in the spring 2012. The exit surveys for 2012-2013 will be reviewed to ascertain if these curriculum changes relieve the significant backloaded pressures noted in the spring 2012.

**Established in Cycle:** 2011-2012

**Implementation Status:** In-Progress

**Priority:** High

**Relationships (Measure | Outcome/Objective):**

**Measure:** Exit Interview | **Outcome/Objective:** Demonstrate acquired technical skills

**Projected Completion Date:** 09/01/2013

**Responsible Person/Group:** School of Accountancy Director

### Revise Undergraduate Tax Course Requirements (Hattiesburg)

A curriculum change recommended by the AoL team relative to the first MPA learning objective is for the ACC 330 sections in Hattiesburg to include an out-of-class assignment requiring the students to prepare a fairly involved tax return. This change is recommended for two reasons. First, multiple MPA students stated in their oral exit interviews that they felt unprepared for ACC 630 based on their exposure to taxes in ACC 330 and believed they would have been better prepared if they had been required to prepare tax returns in ACC 330. Second, the ACC 330 class on the Gulf Park campus currently mandates preparation of tax returns; thus, requiring them in the Hattiesburg ACC 330 sections would make our coverage of material and pedagogy in this course more consistent between campuses. Assessment procedures (i.e., exit interviews with graduating MPA students and monitoring their performance in ACC 630) will be conducted in the future to ascertain if requiring tax return preparation in ACC 330 remedies the concerns about the perceived lack of preparation for the graduate level tax classes (and in particular ACC 630). It should be noted that this action plan entails modifying an undergraduate course based on a graduate (MPA) program assessment.

In implementing this requirement the Director has suggested that all ACC 330 courses incorporate a service-learning component. This component can be readily fulfilled by requiring that enrolled students participate in the Volunteer Income Tax Assistance (VITA) program, which provides tax assistance to low-income, disabled, elderly, and non-English-speaking people. This service-learning component provides a noteworthy vehicle for addressing the curriculum change outlined above.

**Established in Cycle:** 2011-2012

**Implementation Status:** In-Progress

**Priority:** Medium

**Relationships (Measure | Outcome/Objective):**

**Measure:** Exit Interview | **Outcome/Objective:** Demonstrate acquired technical skills

**Projected Completion Date:** 09/01/2014

**Responsible Person/Group:** ACC 330 Instructor

### [Analysis Questions and Analysis Answers](#)

## What specifically did your assessments show regarding proven strengths or progress you made on outcomes/objectives?

### Accreditation:

The University of Southern Mississippi's College of Business is accredited by the Board of Directors of AACSB - The Association to Advance Collegiate Schools of Business. This designation places Southern Miss in exclusive company as one of only 643 AACSB accredited schools in the world and just 475 in the United States. More impressively, Southern Miss is one of only 167 schools in the U.S. that are separately accredited in business and accounting. Fewer than five percent of business schools worldwide have earned AACSB accreditation and less than one percent has achieved both business and accounting accreditation. To realize separate accounting accreditation, an institution must first earn or maintain AACSB Business Accreditation, which requires an institution to undergo a meticulous internal review and evaluation process. In addition to developing and implementing a mission-driven plan to satisfy the 21 business quality standards, accounting accreditation requires the satisfaction of an additional set of 15 standards that are specific to the discipline and profession of accounting.

In early November, 2011, USM's School of Accountancy underwent an Accounting Maintenance of Accreditation Review by the AACSB. Accounting received an outstandingly "clean" review. Not only was accounting accreditation extended another five years (next review is scheduled for 2016-2017), but no items were identified that require corrective action prior to our next review. Accounting faculty celebrated this unqualified success with colleagues in the College of Business, who also received an outstanding maintenance of accreditation review. The accounting accreditation report formally commended the USM accounting program for five "strengths, innovations, and unique features." One of these was the School of Accountancy's assessment program. The accreditation report reads:

"Assessment of Student Learning Outcomes: As demonstrated in the Assurance of Learning Reports and University Awards of Commendation included in the Appendix to their report, the School has championed the assessment of student learning outcomes for both the AACSB and SACS accrediting bodies. The faculty approach to achieve continuous improvement in student learning can be described as a "bottoms-up" approach to assessment. The School's AoL program was formally commended by the University both in 2010 and in 2011, not only for assessing student learning outcomes, but also for developing action plans to ensure continuous improvement in future student learning."

This accreditation review represents a major achievement in that it provides the USM accounting program with much-deserved recognition. This recognition is a major determinant of how other accounting programs nationwide view us, and in how accounting firms nationwide view our employment-seeking graduates.

### University Ranking of Academic Programs:

The assessment information supports the strength of the Masters in Professional Accountancy (MPA) as a quality program that produces qualified candidates for the public accounting profession. **Of 257 academic programs prioritized by the University Priorities Committee in 2010, the MPA program was ranked #33.** Our assessment process, which is ably led and broadly supported by the faculty, provides systematic measures to ensure that the MPA program continues to produce quality graduates to enter public accounting.

### Placement:

The proven strengths of our graduates continue to be their knowledge of financial accounting and the associated skills to apply accounting standards. During the current assessment cycle we placed over 85 percent of those graduating MPA students seeking employment within 9 months of graduation; many of these placements were made with international "Big Four" accounting firms.

## What specifically did your assessments show regarding any outcomes/objectives that will require continued attention?

Our two largest state universities have sufficient MPA enrollment to offer CPA review courses as part of their Masters Programs, enhancing performance on the CPA exam and increasing the state average pass rates that we use as a comparative baseline. Although our MPA program has almost doubled in enrollment over the last two years, we currently do not have sufficient enrollment to support an on-campus CPA review course. The lack of a CPA exam review course along with the State's requirement of 150 credit hours to sit for the CPA exam

(some neighboring states allow less than 150 hours to sit for the exam, but still require 150 credit hours to be certified), have slowed our progress realized in increasing student test scores to the point that Southern Miss now trails Ole Miss and Mississippi State. Additionally, the national scorekeeper for CPA exam results, NASBA, has changed the way that pass scores are reported, requiring us to change our metric and to adopt a two-year rolling average in order to provide a meaningful population of reported USM students. This change resulted in termination of action plans related to the prior NASBA metric, and a new action plan to establish a new metric. We would like to see our overall pass rates improve in all categories. It is now evident that this improvement can only be viewed over a longer horizon than annual assessment snapshots; this is a goal toward which the School of Accountancy is striving.

## Annual Report Section Responses

### **Program Summary**

#### **Program Summary**

The Master in Professional Accountancy (MPA) program - a 30 hour program that is integrated with the BSBA curriculum. MPA graduates are especially prepared for careers in public accounting, and meet the course and credit hour requirements to sit for the nationally administered Certified Public Accountant (CPA) examination. The program has been ranked as #33 of 257 academic initiatives at the University of Southern Mississippi by the broad-based University Priorities Committee. 2011-2012 placement of MPA graduates within nine months of graduation exceeded 85 percent. Given the continuing depressed economy and high unemployment, this placement of MPA students (including multiple placements within the past 18 months with the accounting professions "Big Four" international accounting firms) provides evidence of the quality of the MPA program and the market demand for its graduates. The MPA program is only available at the Hattiesburg campus.

To obtain the required body of knowledge and to develop the skills and abilities needed to be successful CPAs, students should complete 150 semester hours of education. Many states/jurisdictions [including Mississippi], now require or will require 150 semester hours of education for obtaining the CPA certification. Colleges and universities in these states/jurisdictions determine the curriculum for pre-licensure education of CPAs; it typically features a good balance of accounting, business, and general education.

USM's Master of Professional Accountancy program provides an opportunity for a student to satisfy the 150-hour requirement while obtaining a Master's degree. We recruit our top BSBA graduates for this program. While ensuring quality for entering students (next year's MPA admission offers are to students averaging 500 on the GMAT), MPA classes are rather small. One initiative (last section of report) is to double the size of this program. This will require recruiting graduates from other BSBA programs and providing them with financial incentives to come to USM. Fall 2012 enrollment is 22 students. In an effort to increase MPA program enrollment, the School now advertises in some of the state's major newspapers, as well as Mobile, Alabama's major newspaper. During the last legislative session, a new law authorizing universities to waive out-of-state tuition for justified programs was signed by Governor Bryant. The School plans on using this authorization in an attempt to increase out-of-state enrollment in the MPA program.

We view our charge as preparing the MPA student to launch a successful career in the accounting profession. This includes an expectation of professional behavior and demeanor, both in the classroom, as well as in professional or social settings. Students are provided opportunities to network with accounting professionals representing public, corporate, and governmental accounting. The student honorary, Beta Alpha Psi, regularly hosts speakers from accounting firms and companies, and meetings are well attended by both students and faculty. The one-on-one exchanges between students and potential future employers provide students with a more seasoned perspective of accounting organizations, current priorities within accounting practice, and what employers are looking for in hiring a newly-minted accountant. Students are indoctrinated regarding the process of becoming a CPA, and advised as to how best to accomplish that goal. Accounting faculty are also actively involved in "opening doors" for student interviews, and preparing students for the interview process.

### **Continuous Improvement Initiatives**

#### **General**

The faculty's continued commitment to assessment-driven curriculum management enables continuous improvement. This is documented in this report's sections describing Action Plans - both Finished and In-

Progress, and in the many examples provided in the section titled "Closing the Loop." In addition, the specific examples below reflect ongoing changes to both pedagogy and assessment in the spirit of continuous improvement.

### **Graduate Elective Courses**

In the written exit surveys in two prior years (i.e., 2007-2008 and 2008-2009), a common suggestion for improving the program was to provide additional electives as the students felt the existing MBA electives were too restrictive. In the 2009-2010 academic year, the content of ACC 660 was changed to include two major topics (i.e., fraud and valuation). In addition, an accounting elective (i.e., international accounting) was offered in the summer 2010. In the summer 2011 and 2012, the international accounting course was again offered as an elective and most MPA students, not involved in the studies abroad programs, took this elective. In addition, another MPA elective (financial statement analysis) was offered in the spring 2011 and was well received by the students. It was offered again in the spring 2012. Adding these new topics/courses to the program resulted partly from the students' recommendations in prior years for additional electives and, more importantly, from the graduate faculty's recognition that these topics needed to be added to make the program more current and complete. In general, in the prior year (i.e., 2010-2011) students did not identify additional electives as a suggestion for improving the program. Yet, in the current year's (i.e., 2011-2012) written exit surveys, the most common suggestion for improving the program was the addition of more electives. The recent past, two new MPA courses in accounting were added as electives. The comments by the students in the current year concerning electives likely relate to the limited choice of MBA electives rather than accounting electives. Since the MBA program has been moved to the coast campus, the only real options for MBA electives in Hattiesburg are the study abroad courses. This does create a legitimate concern for the MPA students. In an attempt to address this, the SoA Director in the summer 2012 allowed students to participate in the Panama Studies program as an alternative to the British Studies program and receive six hours credit, which is the same credit awarded for the British Studies program. Several students chose this option in the summer 2012 as the Panama Studies program is both shorter in duration and less expensive than the British Studies program. The students' comments in the exit interviews will be evaluated again next year to determine if allowing credit for the Panama Studies program resolves the issue of limited electives.

### **MPA Placement Initiatives**

The placement of graduating MPA students into the accounting profession has always been an important part of the School of Accountancy's MPA program. Since 2009, the School has placed over 88 percent of graduating MPA students within one year of graduation; of note, this time period was one in which the national economy was suffering and the unemployment rate was over 8 percent. One measure of quality of an accounting master's program is the number of students placed with the profession's "Big Four" accounting firms. Since April 2009, 15 MPA students have received job offers from "Big Four" firms.

In order to further improve MPA student placement the School has initiated a "Meet the Firms" night, in which only accounting firms and accounting students interact in a "job-fair" setting. The initial event was considered a huge success, with 11 accounting firms and over 75 accounting students participating.

Another initiative to make USM's MPA placements more competitive with Ole Miss and Mississippi State was to align the on-campus interviewing schedule more closely with those of our in-state rivals. This entailed moving the schedule ahead approximately 10 days and better preparing our students for the interview process.

An additional way to enhance the placement of graduating MPA students was to reach out to firms who have previously taken little or no interest in recruiting our students. This has resulted in the placement of a graduating MPA student with Grant-Thornton's Atlanta office. Also, this recruiting cycle, Ernst & Young's New Orleans office will recruit on campus for the first time in a decade.

## **Closing the Loop**

### **Students will demonstrate that they have acquired technical skills to qualify for employment in accounting ACC 610**

In a prior assessment cycle, while conducting exit interviews of graduating MPA students, some of the students who had performed internships with CPA firms noted that they felt weak in the area of transactions cycles. To

remedy this problem, transactions cycles cases/problems were added to both the undergraduate and graduate auditing classes a few years ago. As shown in the results column, all students in ACC 610 in the current year performed at least at the "met expectations" level on both traits measuring knowledge and understanding of transactions cycles. In addition, no students mentioned in either their written or oral exit surveys this year stated that they felt weak in this important area (transactions cycles). The same was true in the last two years' exit interviews as well. This demonstrates a clear "closing of the loop" in our assessment process as a problem was identified through our assessment procedures in a prior year, changes were made to the curriculum to address the problem, and subsequent assessment testing through multiple cycles shows the problem has been resolved. The AoL team recommends that the ACC 610 instructor continue assessing the students' knowledge of transactions cycles in the future to ensure this trend remains positive.

#### **ACC 605**

On their comprehensive written exit exam in 2011-2012, the MPA students performed well (i.e., mean and median scores of 85.6 and 85, respectively). Even though the students performed well overall on their comprehensive exit exams in recent prior years, they did have trouble in some years on questions related to fair value reporting and the justification for it. However, in both last year (2010-2011) and the current year (2011-2012), the students performed very well on the comp questions dealing with fair value reporting. This represents a positive "closing of the loop" as the AoL report two years ago identified this problem and recommended that the ACC 605 instructor devote more class time to fair value reporting to ensure that students understood the intricacies of this form of reporting. For two assessment cycles now, the students have demonstrated proficiency in this area on their written comps, which shows that the deficiency has now been corrected (i.e., and not just a one-year, anomalous correction).

#### **ACC 610**

In their oral exit interviews in 2010-2011, a number of students felt weak in the area of auditing and primarily with respect to their ability to apply the concepts learned in the course. As many of our MPA program's graduates begin work as auditors immediately after graduation, the AoL team understood the students' concerns and believed the auditing course (ACC 610) should incorporate more application-based instruction. The concepts taught in this course continued to be a focal point in 2011-2012 but were supplemented with a comprehensive audit practice as an extended out-of-class project during the semester. Unlike the prior year when a significant portion of the graduating MPA students indicated on their oral exit surveys that they felt weak in auditing because it relied too heavily on concepts and had little application of those concepts, no students in 2011-2012 indicated in their oral exit interviews that they felt weak in auditing because of a lack of applications based assignments. Indeed, only one comment about auditing was provided, and it related to the use of powerpoint slides and having students read those slides in class (i.e., the student felt auditing was too much like an undergraduate class). Implementing the audit practice set in ACC 610 represents a positive "closing of the loop" in our assessment process as a problem was identified in a prior cycle, with curriculum revisions for correcting the problem recommended in last year's AoL report. The curriculum was accordingly changed (i.e., the requirement of an audit practice set), and subsequent assessment procedures (i.e., in the current year) indicate the revisions produced the desired effect.

#### **Students will be able to identify relevant information and think critically in making decisions**

#### **ACC 620**

The results from the critical thinking rubric applied in ACC 620 in the fall 2009 indicate this change in the curriculum produced the desired effects as all students were able to identify the tax consequences of virtually all decision points in the case. In the fall 2010, the ACC 620 instructor continued to emphasize the tax consequences of business decisions to ensure students understood their importance and could recognize the types of decisions that carry tax consequences. The results stayed positive as, just like in the fall 2009, all students in the fall 2010 critical thinking project were able to appropriately identify the tax consequences of all key decisions in the case (i.e., they identified which decisions had tax consequences and which ones did not). This demonstrates a positive "closing of the loop" in our assessment process as a weakness was identified through our AoL procedures, recommended changes were implemented in the curriculum, and subsequent AoL measures through two consecutive cycles (i.e., years) suggest the changes produced the desired effect on outcomes.

## **ACC 605**

In ACC 605 in the spring 2008, the instructor gave two critical thinking cases, with one at the beginning of the semester and one at the semester's end. The purpose was to ascertain the students' improvement in critical thinking skills during the semester. However, it was noted that the students' critical thinking skills improved only marginally during the semester. To address this situation, in the spring 2009, the ACC 605 instructor again gave two critical thinking cases (one at the beginning and the other at the end of the semester); however, he also implemented a change based on recommendations in the 2007-2008 assessment report. In between the two case assignments used to measure critical thinking skills, the instructor gave a third critical thinking project that was used for classroom discussion. This was to help the students understand the process of thinking through an unstructured problem with no absolutely correct answer and to enhance their ability to justify their solutions. Apparently, this curriculum change worked very well as, in the spring 2009, the students' performances on their critical thinking rubrics improved dramatically during the semester on all four attributes measured. This result demonstrated a positive "closing of the loop" as assessment measures in 2007-2008 allowed the faculty to determine that students' critical thinking skills were not improving as intended. A change was made to the curriculum to address this deficiency, and assessment results in 2008-2009 indicated the change brought about the desired consequences (i.e., improved critical thinking skills).

### **Students will be able to work effectively in a team environment**

#### **ACC 605**

The results of procedures implemented in the teamwork setting over the last few years seem positive from an assessment standpoint. For example, in ACC 605 on both of the teamwork projects in the spring 2012, most assessments fell in the "exceptional" category for each teamwork trait evaluated. The overwhelming majority of the students received few, if any, "unacceptable" ratings on any trait. The unique changes made in the recent past in assigning and evaluating team members in ACC 605 made the teamwork environment for the students more reflective what they will experience in practice (i.e., relative to the methods used in ACC 605 prior to these changes). As noted in last year's AoL report, the results showed an improved performance by the students when the majority of the changes were implemented in 2008-2009 and 2009-2010. These strong results continued in 2010-2011 and in the current year (2011-2012) as well. The changes over the last few assessment cycles demonstrate a "closing of the loop" as adjustments were made to the curriculum to make the teamwork environment more reflective of practice and this brought about desired consequences in outcomes in terms of student performance.

### **Students will be able to demonstrate effective oral communication.**

#### **ACC 630**

Between their first and second presentations in ACC 630 in the fall 2011, the students did show improvement in two specific areas (i.e., vocal and non-vocal) despite the fact that several of the students had less incentive to perform well on the second presentation than they did on the first one. This improvement in vocal (i.e., tone, inflection, etc.) and non-vocal (i.e., use of hands, posture, eye contact, etc.) during the semester likely results from procedures that were implemented over the past few years because of previous assessment findings. In particular, the ACC 630 instructor requires a student to view his/her videotaped first presentation before he/she can make the second presentation. This is accomplished by not releasing the grade on the first presentation until the student views the videotape of that presentation in the instructor's presence. This allows the student to see and hear how he/she appears and sounds in a presentation. In addition to the student gaining first-hand exposure to his or her own presentation skills as a result of viewing the videotaped first presentation, the instructor also provides suggestions to the student concerning improvements that can be made. Armed with this insightful information, the student makes adjustments prior to the second presentation (e.g., students can clearly see their own poor eye contact or hear their own monotonous tone in the videotape and make adjustments accordingly). The fact that the students' performances improved between their first and second presentations in the fall 2011 in the vocal and non-vocal traits (i.e., a larger percentage of the students performed at the "advanced" level on both of these traits in their second presentation relative to their first presentation) confirms the positive findings in the prior years' assessment reports relating to the videotaped presentations and demonstrates a significant "closing of the loop" in our assessment process.

### **Students will be able to demonstrate functional knowledge of the business environment**

**Comprehensive Exam**

In the 2011-2012 MPA comp, the students' correct response rate on the entity choice question was 88.5%, which far exceeded the correct response rate of 47.1% on the prior year's entity choice question. It appears that emphasizing entity choice more heavily in the classroom adequately resolved this issue and represents a positive "closing of the loop" in our assessment process. To ensure that entity choice continues to be sufficiently covered in the classroom, performance on entity choice questions will be monitored for assessment purposes via future MPA comps.