

Detailed Assessment Report
2010-2011 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 Measure:

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 (2010-2011) - Target: Partially Met

The CPA exam pass rates for USM graduates and the Mississippi averages for the most recent year available (i.e., 2009) from NASBA are as follows:

	USM	MS Avg.
FAR -	44.4%	40.6%
AUD -	37.5%	42.6%
REG -	30.8%	36.9%

The above pass rates contain data for all candidates, both first time and repeat candidates. However, only candidates with advanced degrees are included since the purpose here is to evaluate the performance of MPA graduates.

As shown above, USM continued its longstanding tradition in exceeding the state's average pass rate in FAR (i.e., USM's 2009 FAR pass rate of 44.4% surpasses the state's pass rate of 40.6%). In AUD, the USM pass rate of 37.5% fell somewhat below the state average for AUD of 42.6%. However, the 2009 USM pass rate in AUD is based upon only eight USM candidates taking AUD in 2009 (i.e., three of these eight candidates passed AUD). Such a small base makes the USM AUD pass rate an unreliable measure, as just a small change in the number of candidates passing AUD would result in a significant change in the pass rate (e.g., if only one more USM candidate had passed AUD, the pass rate would have jumped from 37.5% to 50%). It is unknown why so few USM candidates attempted the AUD portion of the CPA exam in 2009 (i.e., there were approximately double the number of USM candidates taking the other parts of the exam relative to the number taking the AUD portion). In REG, USM's 2009 pass rate of 30.8% also fell somewhat below the state's average pass rate of 36.9%.

USM's mean pass rates in 2009 relative to the prior year (2008) are as follows:

	USM	
	2008	2009
FAR -	47.1%	44.4%
AUD -	54.5%	37.5%
REG -	61.9%	30.8%

USM's 2009 pass rate in FAR (i.e., 44.4%) is approximately the same as the prior year (i.e., 47.1%). USM's 2009 pass rate in AUD (i.e., 37.5% dropped significantly below the prior year's rate (i.e., 54.5%). As noted previously, however, USM's 2009 AUD pass rate is judged an unreliable measure because of the small number of USM candidates taking the AUD portion of the CPA exam in 2009. USM's 2009 pass rate in REG (i.e., 30.8%) fell dramatically below USM's pass rate in REG in 2008 (i.e., 61.9%). However, it should be noted that the state's 2009 overall pass rate in REG (i.e., 36.9%) dropped substantially from the state's prior year pass rate in REG of 50.5% as well.

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

For full information, see the *Action Plan Detail* section of this report.

AUD and REG CPA Exam Scores

Established in Cycle: 2010-2011

On the FAR portion of the 2009 CPA exam, USM's pass rate of 44.4% exceeded the overall state pass rate of 40.6% in FAR. This con...

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 two cases on transactions cycles. The first case will acclimate them to this rather difficult topic, while the second case will be used for assessment purposes. The two traits will be evaluated by an assessment rubric measuring (1) the ability to identify the need for a cutoff test to determine whether transactions are recorded in the proper period and (2) the ability to identify transactions that are not recorded in the proper period. For each of these two traits, students' performances will be assessed as follows:

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 (2010-2011) - 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 2.48, 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 2.38, with no student performing at the "did not meet expectations" level.

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 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 (2010-2011) - Target: Met

For the oral exit survey administered by the SoA Director, on the first question (i.e., Do you feel your degree has prepared you for your plans academically and otherwise?), Sixteen of the seventeen students answered "yes" and felt strongly about this. They believed the MPA program had increased their knowledge of accounting beyond that acquired in their BSBA degrees. One student answered "yes and no," with the "no" answer specifically relating to the auditing (i.e., ACC 610) and fraud (ACC 660) courses where the student stated that the courses were weak. 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 needs to be more application instruction in the auditing course. They stated that, currently, the course draws heavily on conceptual standards and that application is needed to supplement this.

In the prior year's oral exit survey, several students responded to this question by noting that their understanding of corporate tax was weak and that this was related to the inordinate amount of time they had to spend on corporate finance (i.e., MBA 640) assignments, which drew time away from their studying and comprehension of corporate tax (i.e., ACC 630). As a result of last year's AOL report and its suggestions, the SoA Director spoke with the Finance Department Chair about this problem, and he counseled the MBA 640 instructor, who as previously noted made changes to the MBA 640 course. In the current year's oral exit interviews, the students said their time devoted to course assignments were equally balanced among all courses taught in the fall semester (i.e., when both ACC 630 and MBA 640 as well as two other MPA classes are taught). The modifications made to the MBA 640 class this year by its instructor appear to have resolved the apparent weakness in corporate tax noted in last year's oral exit survey as no MPA students this year responded that they felt weak in corporate tax.

Based on the judgement of the Director, the students were uniformly positive in

describing their learning experience in the MPA program, and were also forthcoming with constructive ways in which the program can be improved. Therefore, the achievement target was met.

Further discussion:

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). However, 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 permanently 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, the international accounting course was again offered as an elective and all MPA students not involved in the British Studies program took this elective. In addition, another MPA elective (financial statement analysis) was offered in the spring 2011 and was well received by the students. 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 current year (i.e., 2010-2011) students did not identify additional electives as a suggestion for improving the program (i.e., the weakness identified by students in prior years' surveys was not present in the current year after updating the curriculum).

In the prior year (2009-2010) in both their written and oral exit surveys, a common point made by many students was the inordinate amount of time required to complete the outside assignments in corporate finance (MBA 640). The complaint here was "not about the instructor," nor about having to take a course that required a lot of work. The issue was that an MBA elective course required so much out of class time that it negatively impacted the students' ability to complete their assignments and study for exams in their accounting courses and, in particular, corporate tax. The students believed the work required for MBA 640 outweighed the benefits of the course to them as accountants. The students felt their understanding of corporate tax, which is a difficult and time consuming course, would have improved if they could have devoted more effort to it (i.e., effort they felt was diverted to MBA 640 instead).

Based on the students' comments in the exit surveys for 2009-2010, the SoA Director and the graduate accounting faculty believed the structure of corporate finance was inappropriate for MPA students. The SoA Director met with the Department Chair of Finance to determine a solution to this problem. The new coordinator of the MPA program also became involved in this process. The Finance Department Chair was receptive to the SoA Director's concerns and, in consultation with the MBA 640 instructor, decided to offer an additional section of MBA 640 in the fall 2010 that would be taught only to MPA students (i.e., previously, MPAs and MBAs took the same section). The new section of MBA 640 for MPA students was taught in a time period so that it did

not overburden the MPA students (i.e., it was not taught on the same day as any MPA class). In addition, the MBA 640 instructor cut back on some of the time consuming assignments that had been made in prior years, while still maintaining a rigorous course. These changes freed up time for the MPA students to devote to their MPA classes and, in particular, corporate tax. The result was an improved performance of the students in corporate tax in the fall 2010 relative to their performance in the fall 2009. In addition, unlike the 2009-2010 academic year when students stated in their exit surveys that their understanding of corporate tax was weak due to their inability to devote the time needed to this class, no students in their 2010-2011 exit surveys indicated they felt weak in corporate tax. Plus, in their exit surveys for 2010-2011, the students did not indicate MBA 640 took an inordinate amount of their time but instead viewed its time requirements on par with their other classes. This represents a clear "closing of the loop" in our assessment process as a problem was identified through our assessment procedures in 2009-2010, curriculum changes were proposed in the 2009-2010 assessment report and acted upon in the 2010-2011 academic year, and assessment results for 2010-2011 suggest the problem has been resolved.

Although the 2010-2011 written and oral exit surveys indicate the above problems with MBA 640 and ACC 630 (i.e., corporate tax) have been resolved, they point out another problem in need of attention. In particular, 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 will begin work as auditors immediately after graduation, the assessment team understands the students' concerns and believes the auditing course (ACC 610) should incorporate more application-based instruction. The concepts taught in this course should continue to be a focal point but should be complemented with more hands-on learning experiences. At a minimum, the assessment team recommends that a comprehensive audit practice set be incorporated into ACC 610 as an extended out-of-class project during the semester. Such a practice set has been used successfully in this course in the past, and it seemed to give the students ample practical experience in applying the concepts they were learning in class. The assessment team will review the students' responses to their exit surveys next year (i.e., 2011-2012) to ascertain whether the implementation of the audit practice set resolves this issue. This "tweaking" of this courses' pedagogy is not sufficient to trigger an Action Plan.

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

For full information, see the *Action Plan Detail* section of this report.

Monitor MPA student time constraints

Established in Cycle: 2009-2010

Based on the students' comments in the exit surveys for 2009-2010, the SOA Director and the graduate accounting faculty believe ...

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 (2010-2011) - Target: Met

On the comprehensive exam administered to graduating MPA students in 2010-2011, the mean and median scores were 84.5 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 85 is acceptable. In addition to the strong overall score on the comprehensive exam for the group, all students individually scored at acceptable levels with the scores ranging from 75 to 93. 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 75% in entity taxation to 91% in auditing.

Further discussion:

On their comprehensive written exit exam in 2010-2011, the MPA students performed well (i.e., mean and median scores of 84.5 and 85, respectively). Even though the students performed well overall on their comprehensive exit exam in the prior year (i.e., mean and median scores of 79.64 and 83.1, respectively), it was noted in that year that the students consistently scored poorly on two questions. One question dealt with the particular circumstances that require a company to report dual EPS. The question was reviewed by the appropriate faculty and found to be a valid question testing an important topic. The second question missed by a large percentage of students concerned the justification for using fair value measurements in the balance sheet and was aimed at determining students' base level understanding of why fair value measurements are important. In last year's assessment report, the assessment team recommended that the ACC 605 instructor emphasize both of the above topics more in class. On the 2010-2011 MPA comprehensive exam, the students performed much better on the question addressing the justification for fair value reporting relative to their performance in the prior year. This demonstrates a "closing of the loop" as a weakness was identified through the prior year's assessment procedures, the curriculum was appropriately adjusted based on recommendations in last year's assessment report, and the current year's assessment results indicate the problem has been corrected. However, on the other question, which involved determining when dual presentation of EPS is required, the students continued to perform poorly in 2010-2011. The particular question was reviewed by the appropriate faculty, and, although it was considered a difficult question, it was deemed an appropriate question testing knowledge of an important topic. The assessment team recommends that the ACC 605 instructor determine a new method of ensuring that this topic is adequately understood by the students. The particular method of delivery is left to the instructor's discretion, but the students' performance on this topic/question will be evaluated again next year through the MPA comprehensive exam to determine if the issue has been resolved. This "tweaking" of the curriculum is not sufficient to trigger an Action Plan.

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 are recorded on a 5 point scale, i.e., 3 = neutral, 5 = technical skill had increased significantly. The achievement target will have been met if the mean student response is equal to or exceeds 4.0.

Findings (2010-2011) - 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 17 students taking this survey was 4.76, which suggests they felt their level of accounting knowledge had increased significantly as a result of the MPA program.

In the open-ended comments section of the written exit survey, several students noted that the out-of-class assignments really helped them learn the material covered and greatly expanded their knowledge compared to merely studying for exams. In addition, in the prior year's exit survey, numerous students commented that the MBA 640 class (i.e., corporate finance) was too time consuming for the value it added to their knowledge base. Furthermore, the inordinate amount of time spent on the outside assignments in MBA 640 detracted from the students' time available for their accounting courses, in particular corporate tax where many students performed poorly that year. Based on recommendations in last year's AOL report, the SoA Director met with the Finance Department Chair and discussed this problem with him. Suggestions were made to the Finance Department Chair that changes be made in the MBA 640 class. These changes were incorporated in the delivery of the MBA 640 class and in the outside assignments made in the class this year. The result was that no MPA students noted problems with this course in their written exit surveys for the current year and, more importantly, the students' performances improved in corporate tax (i.e., ACC 630) in the fall 2010 relative to their performances in this class in the fall 2009 as a result of their having more time to devote to ACC 630 in the fall 2010 (i.e., time that had been devoted to MBA 640 in the prior year).

In the current year's open-ended comments in the exit survey, though, a couple of suggestions were made to improve the program and its delivery. First, three students noted that teaching classes in three-hour time slots is too long and it makes it difficult for the students to synthesize the information. They prefer classes that meet twice a week in time periods of an hour and fifteen minutes. Two students also commented that the fraud (i.e., ACC 660) and auditing (i.e., ACC 610) courses needed more application instruction to go along with the "book" learning or concepts taught.

O/O 2: Identify relevant information and think critically

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

Related Measure:

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 (2010-2011) - 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 17 MPA graduates, the mean response on this question was 4.76, with approximately 75% of the students indicating that their critical thinking skills had improved significantly as a result of the MPA program. In the open ended comments in the exit survey, multiple students noted that the out-of-class assignments in the program increased their "thinking" skills.

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, 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 (2010-2011) - Target: Met

On the rubric applied to the critical thinking assignment in ACC 660 in the spring 2011, the vast majority of students (i.e., 95%) scored at the "proficient" or "advanced" levels on all four measured attributes. No students scored at an "unacceptable" level. The detailed results of this assessment for the 22 students enrolled in ACC 660 are as follows :

Trait	Advanced	Proficient	Min.Accept	Unacceptable
Ident.	54%	41%	5%	0%
Analysis	32%	63%	5%	0%

Conclusion	40%	55%	5%	0%
Just.	27%	68%	5%	0%

Further discussion:

In ACC 660, which was taught during the spring 2011, the instructor gave a critical thinking assignment at the end of the semester, and all students performed at the "minimally acceptable" level or above on all four critical thinking traits measured. The overwhelming majority of the students (i.e., 21 of 22 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 2011. 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.

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 assessment 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 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 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 (2010-2011) - 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 2011. For example, on the case given at the beginning of the semester, the results were as follows for the 22 students in ACC 605:

Trait	Advanced	Proficient	Min. Acceptable	Unacceptable
Identification	0%	45%	50%	5%
Analysis	0%	23%	72%	5%
Conclusion	0%	23%	59%	18%
Justification	0%	50%	50%	0%

On "problem identification", the majority of the students (i.e., 55%) were either only "minimally acceptable" or "unacceptable." On analysis, 77% of the students were either only "minimally acceptable" or "unacceptable," and for conclusion an equal percentage

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 overall 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:

Trait	Advanced	Proficient	Min. Acceptable	Unacceptable
Identification	24%	43%	33%	0%
Analysis	19%	33%	48%	0%
Conclusion	5%	57%	38%	0%
Justification	28%	48%	24%	0%

Further discussion: (note the "AOL team" is the entire accounting faculty)

In ACC 605, 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 indicate 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 instructor continued the same procedure in the spring 2011 as used in the spring 2010 and with the same 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 results over a three-year window (i.e., 2009, 2010, and 2011) 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." The assessment 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 no student is assessed as unacceptable in any attribute.

Findings (2010-2011) - Target: Met

All 18 students in ACC 620 performed at an "acceptable" level or better on all three traits demonstrating their ability to identify relevant information and think critically in making decisions. Based on this assessment, the achievement target was met.

In the assessment report for 2008-2009, it was noted that in the critical thinking rubric applied to the case in ACC 620 in the fall 2008 that 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 many 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 indicated 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 those of the prior year. All students in the fall 2010 critical thinking project were able to appropriately identify the tax consequences of all key decisions presented 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 assessment 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 effects on outcomes. The assessment 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 assessment process.

O/O 3: Work effectively in a team environment

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

Related Measure:

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 (2010-2011) - Target: Met

The mean response for the 17 students taking the survey was 4.41. The overwhelming majority of the students responded that their teamwork skills had either improved somewhat (47%) or had improved significantly (47%) as a result of the program.

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 two-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 selected** 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 (2010-2011) - Target: Met

In ACC 605 in the spring 2010, students were assigned to two-person teams to work three projects during the semester. Students were 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 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:

Trait	Exceptional	Acceptable	Unacceptable
Accpt.Resp.	72%	26%	2%
Attitude	82%	18%	0%
Timely	77%	18%	5%
Available	72%	28%	0%
Work product	77%	21%	2%
Receptive to feedback	72%	26%	2%

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

Trait	Exceptional	Acceptable	Unacceptable
Accpt.Resp.	82%	16%	2%
Attitude	84%	12%	4%
Timely	80%	16%	4%
Available	86%	10%	4%
Work product	77%	18%	5%
Receptive to feedback	86%	12%	2%

For the third teamwork project in ACC 605, the assessment rubric results are as follows:

Trait	Exceptional	Acceptable	Unacceptable
Accpt. Resp.	65%	33%	2%
Attitude	71%	27%	2%
Timely	68%	30%	2%
Available	70%	27%	3%
Work product	78%	19%	3%
Receptive to feedback	83%	17%	0%

Thus, on all three projects in ACC 605, the achievement target was exceeded, with over 90 percent of student responses classified as "acceptable" or above on all traits evaluated.

In ACC 620 in the fall 2010, 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.

Trait	Exceptional	Acceptable	Unacceptable
Accpt. Resp.	85%	10%	5%
Attitude	75%	20%	5%
Timely	85%	10%	5%

Available	95%	5%	0%
Work product	85%	10%	5%
Receptive to feedback	70%	30%	0%

Of the 20 students in ACC 620, only one student received an "unacceptable" rating in multiple categories. This student is likely the weakest student in the MPA program and showed a lack of desire and a poor work ethic in several of his courses. The other 19 students scored well on their teamwork evaluations with only one other student receiving an "unacceptable" rating and this was for one category only. Thus, 18 (i.e., 90%) of the students received ratings of "acceptable" or above on all six teamwork traits evaluated. Thus in ACC 620, the achievement target was exceeded, with over 90 percent of student responses classified as "acceptable" or above on all traits evaluated.

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 current academic year (i.e., 2010-2011). Thus, the teamwork environment that graduate students now operate under in ACC 605 emulates the teamwork structure frequently encountered in practice. The only change made in the current year was the addition of a third teamwork project in ACC 605. This was done to give the students more exposure to multiple personalities (i.e., since the team members were reassigned after each project, this increased the number of students each team member had to adapt to).

The results of these changes seem positive from an assessment standpoint. For example, in ACC 605 on each of the three teamwork projects in the spring 2011, most assessments fell in the "exceptional" category for each teamwork trait evaluated. On the second teamwork project in ACC 605, most of the "unacceptable" ratings were from two team members who had evaluated each other harshly, and these two students had severe personality conflicts on this particular project. The majority of the students received few, if any, "unacceptable" ratings on any trait. The unique changes made each year (i.e., 2008-2009, 2009-2010, and 2010-2011) 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 in prior years). As

noted in last year's assessment 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 as the method was tweaked by adding a third teamwork project in ACC 605. These changes over the last three 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.

Even though the assessment results for the teamwork objective in 2010-2011 were good, overall, in both ACC 620 and ACC 605, it was noted in ACC 605 that one student received at least one "unacceptable" rating (i.e., on at least one of the six teamwork traits) on all three of the teamwork projects. This means that three different partners rated this student as "unacceptable" on at least one trait. Academically, this student was not a weak student, but apparently had trouble in a teamwork environment and did not improve as the semester progressed. The ACC 605 instructor suggests, and the assessment team concurs, that a change needs to be made to prevent this from occurring in the future. After each teamwork project, each team member is notified of the rating by his/her partner. However, currently, the students do not fully appreciate how an "unacceptable" teamwork rating can affect their project grade. It is recommended that if a team member receives an "unacceptable" rating on an early project (i.e., projects one or two) on a particular trait (e.g., "work product") that the student be informed by the instructor that receiving an "unacceptable" rating on this specific trait in a later project will result in a significant grade penalty on the later project (e.g., a 10% grade penalty on the project if the "unacceptable" rating occurs a second time and a 20% grade penalty on the project if the "unacceptable" rating occurs a third time). Thus, the student would receive immediate feedback after each project and, more importantly, would understand that failure to correct a flaw in his/her teamwork performance will result in specific consequences for the student. This would provide direct incentive for the student to improve his/her teamwork performance.

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 assessment team recommends that the current procedures for building and evaluating teamwork skills be continued along with the suggested change noted above for ACC 605. Appropriate assessment testing for this learning objective will continue in the future as well.

O/O 4: Demonstrate effective oral communication

Students will be able to demonstrate effective oral communication.

Related Measure:

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 (2010-2011) - Target: Met

On their exit survey, the vast majority of the graduating MPA students responded that they believed their oral presentation skills had improved either somewhat (53%) or significantly (41%) as a result of the program. The mean response on the 5-point Likert scale was 4.35. Only one student (out of 17 total) felt his/her oral communications skills had not improved as a result of the program. It is possible this student believed s/he possessed strong oral presentation skills before entering the program.

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 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 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 at the end of the semester 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 (2010-2011) - Target: Met

In ACC 631, no students were assessed at an "unacceptable" level on any of the seven traits. A total of 22 students were in the class and were evaluated using the rubric. Their performances on the rubric are summarized as follows:

Trait	Acceptable	Proficient	Advanced	Excellent
Content	27%	37%	27%	9%
Organization	18%	55%	9%	18%
Language	27%	46%	9%	18%
Context	18%	55%	9%	18%
Vocal delivery	27%	37%	18%	18%
Non-vocal delivery	36%	46%	0%	18%
PowerPoint	18%	64%	0%	18%

Based on the assessed student traits depicted above, the achievement target was exceeded.

In ACC 630, students were assigned two cases for oral presentations during the semester. Although assessments from both cases were recorded, only the second case was used to determine if the achievement target had been met (i.e., the first case was used for learning and calibration purposes). Twenty-two students took the class and participated in the oral presentations. No students scored at the "unacceptable" level on any of the six traits assessed on either case. The results of the assessment rubrics for the two cases are as follow:

Trait & Case	Advanced	Proficient	Min. Acceptable
Content			
Case 1	36%	32%	32%
Case 2	68%	23%	9%
Organization			
Case 1	45%	32%	23%
Case 2	86%	14%	0%
Language			
Case 1	36%	64%	0%
Case 2	95%	5%	0%

Vocal			
Case 1	9%	59%	32%
Case 2	50%	50%	0%
Non-vocal			
Case 1	5%	45%	50%
Case 2	50%	41%	9%
PowerPoint			
Case 1	41%	41%	18%
Case 2	86%	9%	5%

Based on Case 2's assessed student traits depicted above, the achievement target was exceeded.

As shown above for ACC 630, two areas where students performed at their lowest level on their first presentation were vocal delivery and non-vocal delivery (e.g., eye contact, posture, etc). Students' performances in these two areas improved significantly from presentation one to presentation two (i.e., a much lower percentage performed at the "minimally acceptable" level in presentation two relative to presentation one, while a much higher percentage performed at the "advanced" level in presentation two relative to presentation one). The students' first presentations were video taped and students were required to view the tape with the professor to see the problem areas, usually eye contact and voice issues, before they could make their second presentations. Students easily noted problems with their presentations and were able to apply what they noticed in improving their second presentations

In the prior year's results (i.e., 2009-2010), an unexpected occurrence in ACC 630 was that the students' performances in content and organization both deteriorated from the first to the second presentation. In the preceding year (i.e., 2008-2009), however, the students improved significantly in content and organization between the two presentations as feedback from the instructor on the first presentation's content and logic helped them strengthen their arguments and organization in the second presentation. The instructor believed the decline in performance in content and organization between the first and second presentation in 2009-2010 may have resulted partially from the second presentation's topic being more difficult than the topic for the first one. However, if this was a primary explanatory factor the same effect should have occurred in the prior year (i.e., 2008-2009) as well, which it did not.

The ACC 630 instructor felt the main cause for the decline in performance in content and organization in the second presentation in the fall 2009 was the significant amount of time the students had to devote to the out-of-class projects in corporate finance that semester. The first set of presentations occurred early in the semester before much of the workload in the finance class had begun to take its effect. Students noted to the ACC 630 instructor after the semester's end that they were unable to devote the amount of time to the corporate tax class (ACC 630) they felt was needed because of the heavy workload in the finance class. This same issue or problem was discovered by other assessment procedures in the 2009-2010 academic year as well, and the 2009-2010 AOL report recommended that the SoA Director talk with the Finance Department Chair about making adjustments to the corporate finance course so that it would not consume a disproportionate share of the students' time in the future as it had done in the past. This would free up needed time for the students to spend on the corporate tax class, which is a difficult course.

The SoA Director followed through with the recommendations in last year's assessment report and had discussions with the Finance Department Chair, who in turn spoke with the corporate finance (i.e., MBA 640) instructor. As noted elsewhere in the current year's AOL report (e.g., see comments in the "closing of the loop" column for learning objective one), the finance professor made appropriate adjustments to MBA 640 in the fall 2010 so that the time students devoted to this class was approximately equal to the time spent on their other graduate level courses. As can be seen in the above assessment findings for oral presentation skills in ACC 630 in the fall 2010, this action produced positive results as the students' performances in all traits (including content and organization) improved dramatically between the first and second presentation. Thus, the problem that apparently existed in the fall 2009 causing students to spend less time and effort on their ACC 630 assignments as the semester progressed seems to have been resolved as a result of actions taken based on recommendations in last year's assessment report.

In ACC 660 in the spring 2011, 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. All students scored at the "minimally acceptable," "proficient," or "advanced" levels on all six traits evaluated (i.e., none scored at an "unacceptable" level). The results of the evaluation are shown below.

Trait	Advanced	Proficient	Min. Acceptable
Content	91%	9%	0%
Organization	91%	9%	0%
Language	91%	9%	0%
Vocal	68%	23%	9%
Non-vocal	50%	41%	9%
PowerPoint	82%	18%	0%

Based on the assessed student traits depicted above, the achievement target was exceeded.

Further discussion:

The ACC 631 instructor 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 (e.g., see the 2008-2009 report).

An interesting finding by the ACC 631 instructor in her evaluation of oral communication skills in the spring 2011 sheds light on the interconnection among the MPA courses. In particular, the instructor noticed that, relative to the spring 2010, a larger percentage of the students in the spring 2011 ACC 631 class received scores on their oral presentation traits at the "acceptable" level (i.e., which means they barely met expectations). Generally, in the spring 2010, scores had been higher (i.e., larger percentages of students in the "proficient" and "advanced" levels). Upon investigating this finding, the ACC 631 instructor found that most of the students scoring at the barely "acceptable" level in the spring 2011 were students who started the MPA program in the spring. She had more of these students in the spring 2011 semester than normal. These students had not been exposed to the video taping and viewing of their presentations that occurs in ACC 630 in the fall. Generally, students who had been in ACC 630 in the fall 2010 scored higher on their oral presentation rubrics in ACC 631 in the spring 2011 than did the students in the

same class who had not yet taken ACC 630. This provides anecdotal evidence that as students progress through the MPA program and are exposed to the program in its entirety, their oral presentation skills improve.

The results column in this report show that in ACC 630, students scores improved on their presentation rubrics between the first and second presentation on all six traits measuring effective oral communication. This intra-semester improvement resulted from procedures that were implemented over the prior two years triggered by assessment findings. More specifically, requiring students to view their videotaped first presentation before they could make their second presentation allows them to realize how they sound and appear in a presentation. A student views his/her first presentation with the ACC 630 instructor present, and he provides suggestions to the student concerning improvements that can be made. Armed with this insightful information, a student makes adjustments prior to the second presentation. This methodology continues to be used in ACC 630 and its positive results in the current academic year show the findings in the prior years are not isolated occurrences but rather represent an ongoing benefit of our assessment process.

Yet, the prior year's assessment of oral presentation skills in ACC 630 also provided corroborating evidence of a problem in need of attention. In particular, the students' performances on two traits (i.e., content and organization) in that year declined between the first and second presentation. It appeared that this occurred because the students simply did not have enough time to research their second case adequately (i.e., content) and prepare the presentation in as organized a manner as they would have preferred. All indications were that the workload in corporate finance detracted from the students' time available for ACC 630.

The 2009-2010 assessment report recommended changes be made in the corporate finance class to free up some time for the students to spend on corporate tax (see the results column for this learning objective in the current year's report and last year's report in general for the specific recommendations made). The assessment team's belief was that this additional time should result in improved performance in the corporate tax assignments. The recommended changes from last year's assessment report were incorporated in corporate finance this year (i.e., fall 2010) with the result that, indeed, the students' performances in ACC 630 this year improved as anticipated. That is, unlike the prior year, when ACC 630 students' performances declined in the content and organization traits between the first and second oral presentations because they simply did not have adequate time to prepare for the second presentation, their performances on these two traits in the fall 2010 improved markedly between the two presentations. This shows a clear "closing of the loop" in our assessment process as a problem was identified in the 2009-2010 assessment report with recommended changes proposed in that report, the changes were implemented in the curriculum in the current year, and assessment results for this year (i.e., 2010-2011) indicate the problem has been resolved.

In addition to performing well on their oral presentation assessment rubrics in ACC 631 and ACC 630 during the current year, students also performed well using 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 assessment team recommends these procedures 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 Measure:

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 (2010-2011) - 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 2010-2011 was 83.7%. This is comparable to the correct response rates achieved on the business environment questions on the 2008-2009 and 2009-2010 MPA comprehensive exams of 80.5% and 86.6%, respectively. Based on this result, the achievement target has been met.

Further discussion:

The mean correct response rate on the nine questions on the 2010-2011 MPA comprehensive exam dealing with the business environment was 83.7%, which compares favorably with the scores achieved in 2008-2009 and 2009-2010 of 80.5% and 86.6%, respectively. Although the students performed well overall on the business environment questions on the current year's 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 concerns 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' assessment reports on the students' performances on entity choice questions. The chair of the assessment team and the ACC 630 instructor reviewed the entity choice question on the 2010-2011 MPA comp and determined it was a legitimate question. The assessment team recommends 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(s) will be included on next year's MPA comp to determine if the recommended curriculum change resolves this problem.

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 (2010-2011) - Target: Met

On the written exit survey, the majority of the 17 students (i.e., 65%) felt their knowledge of the business environment had improved significantly as a result of the MPA program while another 29% 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 17 students was 4.59.

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 (2010-2011) - Target: Met

On the BEC portion of the CPA exam, NASBA results for 2009 (i.e., the most current information available at the time) revealed that the average pass rate for USM students with advanced degrees was 45.0%, exceeding the state average of 43.1%. Therefore, the achievement target was met for this learning objective. In addition, USM's 2009 pass rate of 45.0% is above USM's pass rate achieved on the BEC portion of the CPA exam in 2008 of 34.5%.

Further discussion:

In the prior year's assessment 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 assessment team in last year's assessment 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 assessment team decided last 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 assessment report, USM's BEC pass rate in 2009 of 45.0% was back above the state's overall BEC pass rate of 43.1%. Thus, USM's low BEC pass rate in 2008 appears to have been an anomaly and not the start of an adverse trend. Based on the relatively strong performance of USM's candidates on the 2009 BEC exam, the assessment team makes no recommendations for curriculum changes but will continue to monitor future BEC pass rates to determine if any negative trends occur.

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

For full information, see the *Action Plan Detail* section of this report.

Monitor BEC portion of the CPA exam's pass rate for USM MPA graduates

Established in Cycle: 2009-2010

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 aver...

Action Plan Detail for This Cycle (by Established cycle, then alpha)

Monitor BEC portion of the CPA exam's pass rate for USM MPA graduates

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 of 42.0% and also below USM's BEC pass rate for the two prior years (i.e., 72.7% and 44.4% in 2007 and 2006, respectively). While USM's lower pass rate in 2008 certainly bears noting, the AOL team believes that by itself it calls for no action at this point. This is because it is not unusual for pass rates on individual parts of the CPA exam to fluctuate either up or down in a given year. For example, USM's BEC pass rate in 2007 of 72.7% was abnormally high. Thus, a low pass rate on a portion of the CPA exam for one year provides no particular cause for alarm, especially considering that there were no major changes to the curriculum (e.g., the departure of a faculty member or elimination of a course) occurring in 2008. In addition, 38.7% of USM's candidates with an advanced degree passed all parts of the exam in 2008, which is second in the state only to Ole Miss, with an average pass rate of 41.2%. This suggests that USM's students taking the CPA exam for the first time in 2008 performed relatively well on all four parts of the exam, including BEC. Therefore, USM's low BEC pass rate (i.e., 34.5%) in 2008 may be the result of a number of poor candidates held over from a prior year who had to repeat the BEC portion in 2008. In any event, the AOL team believes USM's BEC pass rate bears monitoring in the future to determine whether the low pass rate in 2008 is an isolated occurrence or the result of a more systemic problem.

Established in Cycle: 2009-2010

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

Implementation Description: If the BEC scores continue to lag state averages, the monitoring plan will be supplemented by a change in curriculum to address a deficiency supported by multi-year exam results. For the present, this variation from the norm is believed to be temporal and continues to be monitored.

Projected Completion Date: 09/29/2012

Responsible Person/Group: Assessment chairperson, Director of the School of Accountancy

Additional Resources Requested: 0

Budget Amount Requested: \$0.00

Monitor MPA student time constraints

Based on the students' comments in the exit surveys for 2009-2010, the SOA Director and the graduate accounting faculty believe the current structure of corporate finance is inappropriate for MPA students. The SOA Director met with the department chair of finance to determine a solution to this problem. The new coordinator of the MPA program also became involved in this process. The chair of the finance department was receptive to the SOA Director's concerns. The result is that beginning in the upcoming academic year (i.e., 2010-2011), a special corporate finance course will be taught specifically for MPA students (i.e., the old course had both MPA and MBA students and was geared more toward MBA students). The new corporate finance course will be scheduled so that it does not overburden MPA students on a particular day (i.e., it will not be taught on the same day as an MPA class). The course will also have less out of class work than in prior years. These changes should free up more time for the MPA students to devote to corporate tax, and the changes demonstrate a beginning of the closing of the loop in our assessment process. That is, a problem was identified through assessment procedures and changes are currently being made to the curriculum as a result of this process. Next year, information will be gathered through exit surveys and other means to determine if the changes in the corporate finance course resulted in improvements of the students' performances in corporate tax.

Established in Cycle: 2009-2010

Implementation Status: Finished

Priority: High

Relationships (Measure | Outcome/Objective):

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

Implementation Description: Monitor the performance of MPA students in the Corporate Tax course. Interview students regarding the time requirements of MBA 640 versus other courses. Meet with the Chair of the Finance Department if necessary.

Projected Completion Date: 09/29/2011

Responsible Person/Group: Director, School of Accountancy

Additional Resources Requested: 0

Budget Amount Requested: \$0.00

AUD and REG CPA Exam Scores

On the FAR portion of the 2009 CPA exam, USM's pass rate of 44.4% exceeded the overall state pass rate of 40.6% in FAR. This continues a long trend of USM's MPA students outperforming students in the state on FAR. Accordingly, the AOL recommends that no changes be made to the curriculum with respect to its coverage of financial accounting and reporting. As noted in the results column, though, USM's 2009 pass rate in AUD (i.e., 37.5%) fell somewhat below the state average pass rate in AUD of

42.6%. However, as already discussed, the low number of USM candidates taking the AUD portion of the CPA exam in 2009 (i.e., only eight USM candidates attempted AUD in 2009) renders the 2009 USM pass rate in AUD a highly unreliable measure for purposes of making comparisons or judgments on the preparedness of our MPA students for auditing. In the prior year (2008), USM candidates' pass rate in AUD of 54.5% far exceeded the state average of 43.1%. The AOL team feels that no changes are needed to the curriculum based on the current year's (i.e., 2009) pass rate in AUD. Instead, the assessment team will closely monitor the AUD pass rate in the future to determine if changes are needed to the curriculum.

USM's 2009 pass rate of 30.8% in REG also fell below the state average for REG of 36.9%. However, it was noted in the results column that both USM's and the state's pass rate in REG declined significantly from 2008 (i.e., USM's REG pass rate fell from 61.9% in 2008 to 30.8% in 2009 while the state's pass rate dropped from 50.5% in 2008 to 36.9% in 2009). This precipitous decline in the REG pass rate both for USM and the state overall suggests that perhaps the REG exam was more difficult in 2009 relative to the prior year. The assessment team believes that pass rates on the CPA exam should be viewed over time with curriculum changes required only when downward trends in pass rates become obvious. For example, such a negative trend was noted in the years 2003-2005, when USM's REG pass rate lagged behind the state average every year. Accordingly, significant changes were made in the two tax classes taught in the MPA program and for the next three years (i.e., 2006-2008) USM's REG pass rate exceeded the state's pass rate in REG. Since no curriculum changes have been made in the MPA tax classes in the recent past, the assessment team believes the drop in USM's REG pass rate below the state average in 2009 is an anomaly and not the beginning of a negative trend. Thus, the team makes no recommendations for curriculum changes in the MPA tax classes at the current time; however, future pass rates in REG will be closely monitored to determine if future changes may be needed.

In summary, the action plan calls for closely monitoring next year's CPA Exam results in AUD and REG to ensure that the reported scores are valid representations of USM MPA student technical skills. No changes in content or pedagogy affecting these outcomes during prior periods have occurred. However, if failure to achieve the state averages for these sections of the CPA exam persists, pedagogical and curricular changes will be forthcoming. At present, it is too early to make these changes.

Established in Cycle: 2010-2011

Implementation Status: In-Progress

Priority: High

Relationships (Measure | Outcome/Objective):

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

Implementation Description: Monitor performance of Student pass rates; this will require multi-year tracking.

Projected Completion Date: 09/29/2012

Responsible Person/Group: Director, School of Accountancy Director, MPA Program Chair, School of Accountancy Assessment Team

Analysis Questions and Analysis Answers

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

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.

The proven strengths of our graduates continues to be their knowledge of financial accounting and the associated skills to apply accounting standards. During the current assessment cycle we made progress in deconflicting a required Finance course's demand for student time with those made by MPA course taught during the same semester. CPA exam scores also significantly improved on the BEC portion of the exam.

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

Whereas the results of recent CPA pass rates show that certain sections of the 4-part exam lag the state average, and we believe the currently depressed scores on the AUD and REG portions of the exam are more related to a temporal variation than student learning. This variation was experienced last year with the BEC portion of the exam, which was below average, and has subsequently increased to above average this year. We would like to see our overall pass rates improve in all categories. This improvement can only be viewed over a longer horizon than these annual assessment snapshots; this is a goal toward which the School of Accountancy is striving. 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 as almost doubled in enrollment over the last two years, we currently do not have sufficient enrollment to support an on-campus CPA review course.

Annual Report Section Responses

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. 2010 placement of MPA graduates within nine months of graduation exceeded 80 percent. 2011 placement looks on track to equal this achievement. Given the worst economy since the Great Depression of the 1930's, this placement of MPA students (including 8 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 Masters 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. During the period Fall 2005 - Fall 2009, the MPA program averaged an enrollment of 21 students. Fall 2011 enrollment is 28 students.

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.

An indicator of a quality MPA program is the placement of our graduates at "Big Four" accounting firms. As depicted below, during the period of April 2010 through August 2011, eight of our students received employment offers from Big Four firms:

PricewaterhouseCoopers - NYC Office
Deloitte - (1) NYC Office, (1) Birmingham Office
KPMG - Jackson Office (2)
E&Y New Orleans Office (3)

This placement record is remarkable in that KPMG is the only Big Four firm with an office in the state of Mississippi, and the only Big Four firm that recruits at USM. Professor Mike Dugan, Director of the MPA Program, has been instrumental in placing our MPA graduates through his contacts (former students) to gain access to interviews. In conjunction with these Big Four placements, 81 percent of our CY 2010 MPA graduates found employment within 9 months of graduation. This record of successfully placing MPA graduates occurred during the worst economy since the Great Depression of the 1930s.

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.

ACC 610 (Auditing)

Although the 2010-2011 written and oral exit surveys indicate the above problems with MBA 640 and ACC 630 (i.e., corporate tax) have been resolved, they point out another problem in need of attention. In particular, 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 will begin work as auditors immediately after graduation the assessment team understands the students'

concerns and believes the auditing course (ACC 610) should incorporate more application-based instruction. The concepts taught in this course should continue to be a focal point but should be complemented with more hands-on learning experiences. At a minimum, the assessment team recommends that a comprehensive audit practice set be incorporated into ACC 610 as an extended out-of-class project during the semester. Such a practice set has been used successfully in this course in the past, and it seemed to give the students ample practical experience in applying the concepts they were learning in class. The assessment team will review the students' responses to their exit surveys next year (i.e., 2011-2012) to ascertain whether the implementation of the audit practice set resolves this issue. This "tweaking" of this courses' pedagogy is not sufficient to trigger an Action Plan.

ACC 630 (Corporate Tax)

Although the students performed well overall on the business environment questions on the current year's 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 concerns 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' assessment reports on the students' performances on entity choice questions. The chair of the assessment team and the ACC 630 instructor reviewed the entity choice question on the 2010-2011 MPA comp and determined it was a legitimate question. The assessment team recommends that the ACC 630 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(s) will be included on next year's MPA comp to determine if the recommended curriculum change resolves this problem.

ACC 605 (Accounting Theory)

In ACC 605, 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 indicate the change brought about the desired consequences (i.e., improved critical thinking skills).

ACC 605 (Accounting Theory)

On one question on the comprehensive examination which involved determining when dual presentation of EPS is required, the students continued to perform poorly in 2010-2011. The particular question was reviewed by the appropriate faculty, and, although it was considered a difficult question, it was deemed an appropriate question testing knowledge of an important topic. The assessment team recommends that the ACC 605 instructor determine a new method of ensuring that this topic is adequately understood by the students. The particular method of delivery is left to the instructor's discretion, but the students' performance on this topic/question will be evaluated

again next year through the MPA comprehensive exam to determine if the issue has been resolved. This "tweaking" of the curriculum is not sufficient to trigger an Action Plan.

Closing the Loop

Example 1:

Based on the students' comments in the exit surveys for 2009-2010, the SoA Director and the graduate accounting faculty believed the structure of corporate finance was inappropriate for MPA students. The SoA Director met with the Department Chair of Finance to determine a solution to this problem. The new coordinator of the MPA program also became involved in this process. The Finance Department Chair was receptive to the SoA Director's concerns and, in consultation with the MBA 640 instructor, decided to offer an additional section of MBA 640 in the fall 2010 that would be taught only to MPA students (i.e., previously, MPAs and MBAs took the same section). The new section of MBA 640 for MPA students was taught in a time period so that it did not overburden the MPA students (i.e., it was not taught on the same day as any MPA class). In addition, the MBA 640 instructor cut back on some of the time consuming assignments that had been made in prior years, while still maintaining a rigorous course. These changes freed up time for the MPA students to devote to their MPA classes and, in particular, corporate tax. The result was an improved performance of the students in corporate tax in the fall 2010 relative to their performance in the fall 2009. In addition, unlike the 2009-2010 academic year when students stated in their exit surveys that their understanding of corporate tax was weak due to their inability to devote the time needed to this class, no students in their 2010-2011 exit surveys indicated they felt weak in corporate tax. Plus, in their exit surveys for 2010-2011, the students did not indicate MBA 640 took an inordinate amount of their time but instead viewed its time requirements on par with their other classes. This represents a clear "closing of the loop" in our assessment process as a problem was identified through our assessment procedures in 2009-2010, curriculum changes were proposed in the 2009-2010 assessment report and acted upon in the 2010-2011 academic year, and assessment results for 2010-2011 suggest the problem has been resolved.

Example 2:

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 instructor continued the same procedure in the spring 2011 as used in the spring 2010 and with the same 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 results over a three-year window (i.e., 2009, 2010, and 2011) 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." The assessment team recommends the ACC 605 instructor continue the current procedures for evaluating critical thinking skills in this course in the future.

Example 3:

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, 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.

Example 4:

The results from the critical thinking rubric applied in ACC 620 in the fall 2009 indicated 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 those of the prior year. All students in the fall 2010 critical thinking project were able to appropriately identify the tax consequences of all key decisions presented 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 assessment procedures, recommended changes were implemented in the curriculum, and subsequent assessment measures through two consecutive cycles (i.e., years) suggest the changes produced the desired effects on outcomes.

Example 5:

In ACC 605 on each of the three teamwork projects in the spring 2011, most assessments fell in the "exceptional" category for each teamwork trait evaluated. On the second teamwork project in ACC 605, most of the "unacceptable" ratings were from two team members who had evaluated each other harshly, and these two students had severe personality conflicts on this particular project. The majority of the students received few, if any, "unacceptable" ratings on any trait. The unique changes made each year (i.e., 2008-2009, 2009-2010, and 2010-2011) 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 in prior years). As noted in last year's assessment 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 as the method was tweaked by adding a third teamwork project in ACC 605. These changes over the last three 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.

Example 6:

A question missed by a large percentage of students on the comprehensive examination concerned the justification for using fair value measurements in the balance sheet and was aimed at determining students' base level understanding of why fair value measurements are important. In last year's assessment report, the assessment team recommended that the ACC 605 instructor emphasize both of the above topics more in class. On the 2010-2011 MPA comprehensive exam, the students performed much better on the question addressing the justification for fair value reporting relative to their performance in the prior year. This demonstrates a "closing of the loop" as a weakness was identified through the prior year's assessment procedures, the curriculum was appropriately adjusted based on recommendations in last year's assessment report, and the current year's assessment results indicate the problem has been corrected.