

The University of Southern Mississippi

Detailed Assessment Report

As of: 9/30/2013 10:13 AM EST

2012-2013 Accounting MPA

(Includes those Action Plans with Budget Amounts marked One-Time, Recurring, No Request.)

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 technical skills and professional competencies, 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.

To accomplish this mission, the School of Accountancy strives to produce BSBA graduates who are competent in entry-level business and accounting positions, and have the educational background necessary for advancement in public, corporate, and governmental accounting organizations. The curriculum includes the breadth and depth of business and accounting knowledge as well as the professional skills needed to ensure that graduates of the program possess the competencies necessary to succeed in these organizations.

As the knowledge required to practice accounting is expanding rapidly, qualified students are encouraged to pursue 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. See the *Graduate Bulletin* for MPA admission and curriculum requirements.

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 academic, professional and pedagogical research to advance the accounting discipline, the accounting profession, and accounting education. Through research and professional development, accounting faculty continuously hone their professional skills while ensuring curricular material is both current and relevant. Faculty also fulfill institutional and professional service responsibilities, establishing and maintaining close ties with accounting firms located within the Gulf South region, thereby enabling the School of Accountancy to better serve this important constituency.

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

O/O 1: Demonstrate acquired technical skills

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

Related Measures:

M 1: CPA Exam pass rates

Prior years' assessment analyses of CPA exam pass rates utilized detailed information that is no longer available from the National Association of State Boards of Accountancy's (NASBA) published reports. The analysis conducted here is a proxy for the more detailed analysis desired for USM MPA students, were the relevant data available.

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

Target:

Pass rates of candidates on the three accounting-specific parts of the CPA exam (i.e., FAR, AUD, and REG) are monitored to ensure that MPA students are adequately prepared in each of the functional areas of accounting needed for beginning level professional employment. The scores on these three parts of the exam for USM graduates are evaluated relative to each other and against Mississippi state averages. The state averages serve primarily as benchmarks to normalize the results for a larger group of candidates with socio-economic 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 (2012-2013) - Target: Met

A variety of factors affect CPA exam performance, including educational background and whether a given test event is the candidate's first time to be tested on a particular exam section (FT), or is a repeat event for the candidate. The first table

below includes candidates of all educational backgrounds (both bachelor's and advanced degree candidates) who were testing (both FT and repeat events) over the years 2011 - 2012.

All Candidates / All Testing Events - % Passing

	2012				2011			
	AUD	BEC	FAR	REG	AUD	BEC	FAR	REG
MSU	48.6	44.8	36.0	44.8	44	44	41	44
UM	46.2	66.4	54.1	55.6	45	59	52	54
USM	40.6	50.0	40.7	62.8	39	27	35	37
State Avg.	41.7	43.2	36.5	47.9	30.9	33.9	31.3	39.2

Because the 150 hours necessary to sit for the CPA exam are primarily obtained through graduate education, the FT candidate group serves as a conservative proxy for USM MPA program graduates:

All Candidates / First Time Only - % Passing

	2012				2011			
	AUD	BEC	FAR	REG	AUD	BEC	FAR	REG
MSU	54.6	56.5	40.7	51.1	45	50	52	43
UM	43.6	72.4	63.2	59.1	43	66	63	59
USM	50.0	57.7	47.4	64.3	38	33	38	52

Students with advanced degrees generally outperform their counterparts with bachelors' degrees, as indicated by the comparison below of 2010 data, the last year for which advanced degree candidate data per exam section was reported by NASBA:

USM Performance in 2010

	All Candidates / All Events % Passing	All Candidates / FT % Passing	Advance Degree Candidates / FT % Passing
AUD	38.3	34.1	45.1
BEC	41.6	43.6	50.0
FAR	42.3	33.3	42.5
REG	49.0	44.8	51.9

FT Testing Averages (All candidates - all sections) 2012

	Candidates	Sections	% Pass	Avg. Score
MSU	90	200	50.5	70.4
UM	128	340	60.0	74.6
USM	66	128	53.9	71.0

The data indicate that USM CPA exam candidates performed above the state average on 3 of 4 exam sections in 2012, and FT candidates' (MPA graduates') scores were above the state average in all categories. USM continued its longstanding tradition of exceeding the state's average pass rate on the FAR section of the exam. 2012 FT scores also document that USM scores are competitive with instate rivals Ole Miss and Mississippi State. The 2012 data also depicts an improved performance over that of 2011, but the significance of this overall improvement is difficult to gauge because of the relatively small sample sizes reported in 2011. (NASBA data reporting practices are trending toward % data (only); in the past, both number of candidates & % data were reported. This is relevant to interpretation of the reported data as, in certain years,

the candidate/event sample sizes for USM may be small, and changes in the small sample size may effect large % changes.) The 2010 data also indicate that an investment in a USM MPA degree resulted in improved CPA exam performance in that year over USM CPA exam candidates with a bachelor's degree.

Use of Results & Recommendations

Technical Skills - CPA Exam

In 2011 we had no useful NASBA data for evaluating MPA performance, given a change in the reporting practices of NASBA. In 2012, we assume that FT candidates are dominated by MPA graduates and therefore use FT candidate data as a conservative proxy for assessment purposes. The AOL 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. ***As all trending data for USM candidates are positive across the 2010 - 2012 range for the accounting-specific exam sections (AUD, FAR, REG), the AOL team makes no recommendations for curriculum changes.***

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 the fall 2011 and fall 2012 terms, ACC 610 (Auditing) students were given a case on accounting transactions cycles, the second of which was used for assessment purposes. The two traits evaluated on the assessment rubric were (1) ability to identify the need for a cutoff test to determine whether transactions are recorded in the proper period and (2) ability to identify transactions that are not recorded in the proper period. For each of these two traits, students' performances were evaluated 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 equal or exceed 2.2 (out of a possible 3).

Findings (2012-2013) - Target: Met

The following results were observed:

	Fall 2012 n = 18		Fall 2011 n = 25	
	Trait 1 Ability to Identify Need for a Cutoff Test	Trait 2 Ability to Identify Transactions not Recorded in Proper Period	Trait 1 Ability to Identify Need for a Cutoff Test	Trait 2 Ability to Identify Transactions not Recorded in Proper Period
Mean	2.56	2.50	2.52	2.48

The assessment target was achieved and no student performed at the "did not meet expectations" level in either year.

Use of Results & Recommendations
Technical Skills - Transactions Cycles

In a prior assessment cycle, several MPA students who had performed internships with CPA firms noted in their exit surveys that they felt weak in the area of transactions cycles. To address this, transactions cycles cases/problems were added to both the undergraduate and graduate (ACC 610) auditing classes. Since this addition, students have demonstrated improved performance, as the reported results above for both 2011-2012 and 2012-2013 indicate, with all students in both years performing at or above the "met expectations" level on both traits measuring knowledge and understanding of transactions cycles. In addition, no students mentioned in their written or oral exit surveys in either year that they felt weak in this important area (transactions cycles). ***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 a structured 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 (2012-2013) - Target: Met

The School of Accountancy Director asks in his oral exit interviews with the MPA students the following question: Do you feel your degree has prepared you for your plans academically and otherwise? In the spring 2013 interviews, 17 of 18 students answered "yes" or "definitely," with 1 student indicating that she had received insufficient Excel instruction. In spring 2012, all 20 students answered "yes" or "absolutely." In the spring 2011, one of the 17 students taking the oral survey had responded yes and no to this question with the no specifically relating to auditing (ACC 610) and fraud/valuation (ACC 660), where the student said the courses were "weak."

The Director also asks "Are there areas in which you still feel weak or would have liked more emphasis?"

Responses in the spring 2013 interviews were divergent; 4 students responded that there were no areas of weakness, and 4 students indicated that they would have liked to have a better understanding of Tax, but indicated that this was personal preference (they did not like tax work) rather than indicative of a course deficiency or lack of educational preparedness. Two students indicated that they did not feel prepared for the MPA required Finance class (MBA 640, even though one of these students earned one of the highest grades in that Finance course), and two students indicated a preference for more preparation in public speaking.

Another area in which the spring 2012 exit interviews responses involved "hands-on" practical course work was the tax area. Multiple students in the spring 2012 oral exit interviews indicated that they felt unprepared for the graduate tax courses based on their undergraduate tax course, with particular mention that they were not required to prepare a tax return in the

undergraduate tax class. Multiple students noted that they felt their undergraduate finance class did not prepare them adequately for the Financial Statement Analysis (FSA) class in the MPA program. An overwhelming majority of the 20 students in their spring 2012 exit interviews stated that the graduate finance course (MBA 640) was unsatisfactory, largely because of the pedagogy and the instructor (e.g., several students noted that the instructor stated that he hated accounting and accounting students). There were also concerns relative to content overlap among ACC 620 (advanced cost), ACC 608 (FSA), and MBA 640 (Finance). Particular areas of overlap were capital budgeting, inventory control, and financial performance evaluation.

MPA students were universally positive about the MPA learning experience. Also, a number of constructive suggestions were made as to how the MPA program might be improved (as discussed in the "Use of Results" section that follows). Therefore, the assessment target for this indirect measure was met.

Use of Results & Recommendations

As indicated above, a perennial area of concern recurring on the written exit surveys and in the oral exit interviews is the appropriate relationship of the MBA/FIN 640 course to the MPA program. Most MPA students have indicated multiple reasons for concern over time: inadequate undergraduate preparation for the course, instructor-related issues (addressed in the spring 2012 and 2013 course administrations via a different instructor), timing of the course as it relates to other MPA program course work demands (addressed by moving it from the fall semester to the spring semester during the 2012-2013 year), overlapping content (capital budgeting, inventory control, and financial performance evaluation) between ACC 620, ACC 692, and MBA 640 (addressed by the three course instructors in the 2012-2013 year). Remaining is the concern by the students that they are inadequately prepared for the MBA 640 course. This finding was discussed with the Finance Department Chair.

In order to address this concern, the recommendation of the AOL team is that MBA 640 be restructured as an elective (rather than a required course) in the MPA program, and students be allowed to take either ACC 608 (Financial Statement Analysis, currently also an elective) or MBA 640. This option will continue to provide some coverage of corporate finance while providing the MPA students greater latitude in completing their degree programs, and ensure that those MPA students enrolling in MBA 640 believe themselves prepared for the course. In the longer term, if the undergraduate finance course sufficiently prepares the MPA students for the graduate course, then the MPA enrollment in MBA 640 should increase. This curriculum change was discussed with the Finance Department Chair and MBA 640 Instructor. ***The AOL team recommends monitoring the student choices and various assessment criteria to determine if this change resolves the ongoing concerns by the students regarding the MBA 640 course.***

A curriculum change recommended by the AOL team in 2011-2012 relative to the first learning objective is for the ACC 330 sections in Hattiesburg to include an out-of-class assignment requiring the students to prepare a fairly

complex tax return. This change was recommended for two reasons. First, multiple MPA students stated in their 2011-2012 oral exit interviews that they felt unprepared for ACC 630 and ACC 631 based on their exposure to taxes in ACC 330 and believed they would have been better prepared if they had been required to prepare tax returns in ACC 330. Second, the ACC 330 class taught at the Gulf Park campus currently mandates preparation of tax returns; thus, requiring them in the Hattiesburg ACC 330 sections makes our coverage of material and pedagogy in this course more consistent across campuses. Accordingly, participation in the Volunteer Income Tax Assistance (VITA) program is under implementation as a graded portion of the spring semester ACC 330 course on the coast and in Hattiesburg. Assessment procedures (i.e., exit interviews with graduating MPA students and monitoring their performance in ACC 630 and ACC 631) will be conducted in the future to ascertain if requiring tax return preparation in ACC 330 remedies the concerns about the perceived lack of preparation for the graduate level tax classes (particularly ACC 630). ***This recommendation is also consistent with the suggestion by students in their written exit surveys and oral exit interviews for more "hands on" practical work. Given that there is usually a two year time lag between ACC 330 and the graduate tax courses, reported results will be examined in 2013-2014.***

The students mentioned ACC 660 (Fraud/Valuation) in their 2012 exit surveys and interviews as a course that may benefit from additional application, or hands-on practical course work. The AOL team concurred that all MPA courses should have more than just a marginal part of the course grade determined by out-of-class applications based assignments and recommended in 2012 that ACC 660 add a practiced-based component or assignment. As no practice set type assignments are readily available from known publishers, the course instructor was the recipient of a 2013 summer grant to develop same, with implementation to follow during the 2013-2014 academic year. In the interim, spring 2013 ACC 660 students prepared a homework portfolio including a number of textbook fraud cases, in order to gain more hands-on experience in the fraud area. ***The AOL team recommends implementation of the developed practice set in ACC 660, and continued monitoring of the exit surveys and structural interviews to determine if an adequate number of hands-on assignments are being made throughout the MPA program and its courses.***

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 (2012-2013) - Target: Met

The mean and median scores for the comprehensive exam are depicted below for the last two academic years:

	2012 - 2013 n = 19	2012 - 2011 n = 18
Mean	75.3	85.6
Median	75	85
Range of scores	57% - 93%	Mid 70's - High 90's

The MPA comprehensive exam tests the six major areas of accounting taught in the MPA program (i.e., cost, entity taxation, auditing, tax research, financial theory, and fraud/valuation). Three students failed their comprehensive written exam in the 2012-2013 year, and were required to pass a subsequent oral exam. Examination of the individual subject/course sections of the comprehensive exam indicates that the students' performance ranged from 59% in the area of entity taxation to 93% in the fraud/valuation area in 2012-2013, and from 73.5% in entity taxation to 97% in auditing in 2011-2012. The MPA comprehensive exam is designed to be rigorous; thus, average scores of 75 and 86 in these years is acceptable. The target score of 70 is exceeded.

Use of Results & Recommendations Comprehensive Exam

The MPA students scored well on their comprehensive written exam in 2012 - 2013 and in 2011-2012. However three students did fail their comprehensive exam in 2012-2013, an atypical occurrence. Though students occasionally fail the exam, these failures are usually isolated incidents, and no students failed the comprehensive exam in the 2010-2011 and 2011-2012 years. The 2012-2013 students failing the written comprehensive exam were administered a comprehensive oral exam as a follow-up, and each student passed his/her oral comprehensive exam. The AOL team, after consultation with the specific students, believes that these failures were the result of the students' admitted lack of preparation and failure to take the written comprehensive exam seriously, and are not attributable to specific deficiencies in the MPA program.

However, to encourage more serious preparation on the part of the MPA students, the AOL team recommends that the comprehensive exam scores be incorporated as part of the overall course grade in ACC 605 each spring term, with substituted assignment for those students not graduating, and continued close monitoring of student performance on the written comprehensive exam.

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 (2012-2013) - Target: Met

On the written exit survey graduating MPA students were asked to indicate how their "knowledge of technical skills in accounting that will be useful to you in your career as an accountant" had improved or strengthened as a result of their MPA program studies. A 5-point Likert scale is utilized, with 5 indicating "knowledge or ability has improved significantly," and 1 indicating "knowledge or ability has weakened significantly." The neutral response (i.e., 3) was "knowledge or ability has not changed." The mean response was approximately 4.8 in 2012 - 2013 (n=20) and 2011 - 2012 (n=26), which suggests the students felt their level of accounting knowledge had increased significantly as a result of the MPA program. The assessment target was therefore met.

In the 2010-2011 written exit survey, some students indicated that ACC 660 (fraud/valuation) and ACC 610 (auditing) needed more application instruction to reinforce the concepts taught. As a result of this and other feedback received in the oral exit interviews, a comprehensive audit practice set was added to ACC 610 in the fall 2011. In the 2012-2013 and 2011-2012 exit surveys, no students specifically noted a need for more applications-based instruction in ACC 610.

In the 2011-2012 and 2012-2013 written exit surveys, the most prevalent comments concerning ways to improve the MPA program were to 1) offer more elective courses to increase students' flexibility in course scheduling and program offerings, 2) revise timing/scheduling of MPA course offerings to accommodate the nontraditional student, and 3) consider alternatives to the current required Finance course (MBA 640) in the MPA program.

Use of Results & Recommendations

Written Exit Surveys

Taken together, the responses from the written exit surveys and oral exit interviews (described in another assessment finding) strengthen the integrity and reliability of these indirect assessment measures and allow the faculty to make positive changes to the MPA curriculum to improve student retention and recruitment and to enhance the coverage of relevant material in the program. Although for assessment purposes less weight is given to these indirect measures 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 the anonymous written survey and the oral exit interview with the Director in 2012-2013 and 2011-2012.

However, a perennial suggestion for improvement in the MPA program on both the written exit surveys and in the oral exit interviews has been to provide additional electives. A number of initiatives have been implemented in response to these suggestions in the past, including the offering of the international accounting course in summer 2011- 2013, and the addition of Financial Statement Analysis (ACC 608) in spring 2011-2013. In general, in 2010-2011, students did not identify additional electives as a suggestion for improving the program, but the suggestion resumed as a common thread in the 2011-2012 and 2013-2013 written exit surveys. The comments by the students in these years concerning electives likely relate to the limited choice of MBA electives, rather than accounting electives. During this interval, the MBA program was moved to the coast campus, leaving as the only real summer MBA elective options in Hattiesburg the study abroad courses. This will be addressed in part by the MBA program moving back to Hattiesburg, effective in the fall 2013 term. ***The AOL team recommends continued monitoring of the students' responses regarding additional course electives to determine if this concern is addressed by the movement of the MBA program to Hattiesburg.***

O/O 2: Identify relevant information and think critically

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

Related Measures:

M 5: Exit surveys

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

Source of Evidence: Exit interviews with grads/program completers

Target:

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

Findings (2012-2013) - Target: Met

For 2012-2013 and 2011-2012, the mean response on this question was 4.9 (n=20) and 4.81 (n=26), respectively, with approximately 90% of the students in the current year and 81% of the prior year students indicating that their critical thinking skills had improved significantly as a result of the MPA program. All students in both years believed their critical thinking skills had improved at least somewhat as a result of the MPA program.

Use of Results & Recommendations

Critical Thinking & Decision Making - Overall / Exit Surveys

Based on the positive results of the evaluation rubrics in ACC 620, 605, and 660 and the students' strong responses regarding their critical thinking skills in their written exit surveys, it appears the critical thinking learning objective is being met.

The AOL team makes no recommendations for changes to the curriculum; however, assessment procedures should be continued to ensure this learning objective is met in future periods as well.

M 6:ACC 660 project assignment

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

Source of Evidence: Academic direct measure of learning - other

Target:

Using a rubric to assess critical thinking, 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 (2012-2013) - Target: Met

The findings for this assessment for Spring 2012 and 2013 appear below:

	Spring 2013 n = 22				Spring 2012 n = 20			
	Advanced	Proficient	Minimally Acceptable	Unacceptable	Advanced	Proficient	Minimally Acceptable	Unacceptable
Trait 1 Problem Identification	55%	41%	0%	5%	57%	33%	5%	0%
Trait 2 Analysis of Issues	41%	55%	0%	5%	33%	57%	5%	0%
Trait 3 Conclusion Development	50%	45%	0%	5%	43%	48%	5%	0%
Trait 4 Justification	32%	64%	0%	5%	24%	67%	5%	0%

In each of the semesters presented above, the vast majority of students (i.e., >90%) scored at the *Proficient* or *Advanced* levels on all four attributes measured; only one student in spring 2013 scored at an *Unacceptable* level. Therefore, the assessment target was achieved.

Use of Results & Recommendations Critical Thinking & Decision Making - ACC 660

In ACC 660, the instructor gave a critical thinking assignment at the end of the semester, and the overwhelming majority of students performed well above the *Minimally Acceptable* level on all four critical thinking traits measured. This result is not surprising given the results on the critical thinking assignments in ACC 605, which is taught during the same semesters. More specifically, the students were expected to perform well on a critical thinking assignment administered at the end of the semester in ACC 660, given their marked improvement during the semester on the critical thinking assignments administered in ACC 605. ***The AOL team recommends the ACC 660 instructor continue the current procedures for evaluating critical thinking skills in this course in the future.***

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:

In ACC 605, Deloitte Trueblood case materials are used to assess critical thinking skills. Both cases used are complex, involving gray areas, and require the students to access the online Accounting Standards Codification to research their responses. In spring 2013, a revenue recognition case (case 1) and a related-party receivable classification (case 2) will be assigned. The first assignment will be given at the beginning of the semester and the second one at the end of the semester.

The students will be evaluated on four traits using a rubric that was provided to the students: Identification of problem; Analysis of issues involved; Development of a conclusion for the problem; and Justification of the conclusion. For each trait, a student's performance will be assessed as *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 (2012-2013) - Target: Met

The results from the the two ACC 605 cases appear below:

ACC 605 Spring 2013								
	Case 1 n = 24				Case 2 n = 22			
	Advanced	Proficient	Minimally Acceptable	Unacceptable	Advanced	Proficient	Minimally Acceptable	Unacceptable
Trait 1 Problem Identification	3 (12.5%)	15 (62.5%)	6 (25%)	0	10 (45%)	11 (50%)	1 (5%)	0
Trait 2 Analysis of Issues	6 (25%)	11 (46%)	7 (29%)	0	7 (32%)	14 (64%)	1 (5%)	0
Trait 3 Conclusion Development	5 (21%)	13 (54%)	6 (25%)	0	9 (41%)	12 (54%)	1 (5%)	0
Trait 4 Justification	6 (25%)	13 (54%)	5 (20.8%)	0	9 (41%)	12 (54%)	1 (5%)	0

Of the students assessed during the spring 2013 semester, two students failed to complete and turn in their second case, and were not assessed on case 2. Otherwise, the results indicate marked improvement between the students' performances on the two cases given to

measure critical thinking skills in ACC 605 in both the spring 2013 and spring 2012 (shown below) semesters. In each semester, students clearly moved from the *Proficient* to *Advanced* category, and from *Minimally Acceptable* to *Proficient* between case 1 and case 2. On the second case, given at the end of the semester, no students performed at an *Unacceptable* level on any trait, and, the majority of students performed at either the *Proficient* or *Advanced* levels. Finally, the level of *Minimally Acceptable* performances declined in each of the four traits on case 2. Therefore, the assessment target was achieved.

For comparative analysis, 2012 results are depicted below:

ACC 605 Spring 2012 n = 22								
	Case 1				Case 2			
	Advanced	Proficient	Minimally Acceptable	Unacceptable	Advanced	Proficient	Minimally Acceptable	Unacceptable
Trait 1 Problem Identification	14%	32%	45%	9%	18%	50%	32%	0%
Trait 2 Analysis of Issues	14%	32%	50%	5%	18%	50%	32%	0%
Trait 3 Conclusion Development	14%	40%	40%	5%	18%	55%	27%	0%
Trait 4 Justification	23%	40%	32%	5%	18%	59%	23%	0%

The improved student learning indicators between 2012 and 2013 are significant. More on this trend will be discussed in the "Closing the Loop" section of this report. The AOL team recommends the ACC 605 instructor continue the current procedures for evaluating critical thinking skills in this course in the future.

M 8:ACC 620 Assignment

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

Source of Evidence: Academic direct measure of learning - other

Target:

The assessment rubric for the case in ACC 620 will evaluate the following three attributes of critical thinking:

The ability to

- a) Identify key decision points in the case (i.e., ability to distinguish relevant information from irrelevant information).
- b) Apply the relevant information appropriately in the case.
- c) Reach an acceptable conclusion that is supported by the student's work.

The achievement target will have been met if no student is assessed as unacceptable in any attribute.

Findings (2012-2013) - Target: Not Met

Results from the ACC 620 critical thinking rubric are depicted below for the prior two academic years:

	Fall 2012 n = 18			Fall 2011 n = 28		
	Attribute 1 Identify key decision points	Attribute 2 Apply relevant information	Attribute 3 Ability to reach supported conclusion	Attribute 1 Identify key decision Points	Attribute 2 Apply relevant information	Attribute 3 Ability to reach supported conclusion
Exceptional	4 (22%)	2 (11%)	2 (11%)	28 (100%)	26 (92.9%)	28 (100%)
Acceptable	10 (56%)	12 (67%)	12 (67%)			
Unacceptable	4 (22%)	4 (22%)	4 (22%)	0	2 (7.1%)	0

The four students performing at an *Unacceptable* level in fall 2012 worked in two two-person teams on the assignment. The first team struggled with this particular critical thinking assignment, but improved on another similar critical thinking assessment later in the course. The second team was comprised of the two weakest students in the class, who also struggled on other assignments, including another similar critical thinking assessment. The teams were formed through self-selection; the ACC 620 instructor advises consideration of assigned partners in the future, given that the learning process within the second team may have suffered from minimal knowledge transfer between the two weak students. The two students who performed at an *Unacceptable* level in fall 2011 on attribute 2 did so because they failed to identify the tax consequences associated with some of the cash flows.

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

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

ACC 620 Critical Thinking Problem

Established in Cycle: 2012-2013

Recognizing tax consequences is a critical part of the cases assigned in ACC 620, and failure to identify them as part of the ...

ACC 620 Team Assignments - duplicate action plan

Established in Cycle: 2012-2013

In ACC 620's assessment of critical thinking, students self-selected into two-person teams to solve a complex problem on capital...

O/O 3: Work effectively in a team environment

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

Related Measures:

M 5: Exit surveys

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

Source of Evidence: Exit interviews with grads/program completers

Target:

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

Findings (2012-2013) - Target: Met

On a Likert scale from 1 (knowledge or ability has weakened significantly) to 5 (knowledge or ability has improved significantly), mean student responses were 4.65 (n=20) and 4.50 (n=26) in 2012-2013 and 2011-2012, respectively. The overwhelming majority (> 90%) of the students in both years responded that their teamwork skills had either improved somewhat or significantly. This result exceeds the assessment target.

Use of Results & Recommendations

Effective Teamwork - Exit Survey & Overall

Effective teamwork skills are extremely difficult to measure, and perhaps are best measured in an external environment and application, such as an internship (not currently available in the MPA program). Given the measures available and in place, the students appear to be developing effectiveness at working in teams, and efforts are made to develop and enhance the evaluation process. In both ACC 605 and ACC 620, the team members rate each other anonymously to enhance the likelihood that they will give candid evaluations of their partners (i.e., no fear of reprisal from a partner who has been given poor ratings). In addition, the partnership evaluations affect the students' grades in the courses (for example, 3% of the course grade in ACC 620). Thus, students have an incentive to perform well in their teamwork efforts, just as they do in practice (where high ratings may translate into larger raises, advancement, etc.). In ACC 620, the majority of the students were rated at the *Exceptional* level on all traits evaluated. Two (fall 2012) and one (fall 2011) continuing students in ACC 620 received *Unacceptable* ratings on any traits. Thus, the partnership ratings in both ACC 605 and ACC 620 are collectively strong. Based on the positive findings in the evaluation rubrics in ACC 620 and ACC 605 and the students' responses to the exit survey, the assessment team feels this learning objective is being met and that, overall, graduating MPA students are capable of working effectively in a team environment. ***The AOL team recommends that the current procedures for building and evaluating teamwork skills be continued. Appropriate assessment testing for this learning objective will continue in the future as well.***

M 9:ACC 605/620 Team Projects

The AOL team believes that teamwork skills can best be measured by the student members participating in team projects. As such, teamwork skills are evaluated in ACC 605 and ACC 620 with the use of 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-select** into two-person teams and each team will prepare three outside assignments. At the end of the semester, a rubric very similar to the one described above will be used by team members to evaluate their partners along the six categories listed above. For each of these traits, a student's performance will be assessed as either **exceptional**, **acceptable**, or **unacceptable**. The achievement target will have been met if **90 percent** or more of student assessments are **exceptional** or **acceptable**.

Findings (2012-2013) - Target: Met

In **ACC 605** in the spring 2013 and 2012 terms, students were assigned to two or three person teams to work two projects during the semester. Students were given an evaluation instrument at the completion of each project to evaluate their teammates on six traits that are considered important ingredients in working in a team environment. The six areas are acceptance of responsibility, general attitude, timeliness of work, availability, work product, and receptiveness to feedback. For each of these traits, a student's performance was assessed as *Exceptional*, *Acceptable*, or *Unacceptable*. The results are as follows:

ACC 605 2013						
	Case 1 n = 24			Case 2 n = 23		
Trait	Exceptional	Acceptable	Unacceptable	Exceptional	Acceptable	Unacceptable
Accept Responsibility	92%	2	0	100%	0	0
Attitude	100%	0	0	100%	0	0
Timely	96%	4%	0	91%	9%	0
Available	92%	8%	0	100%	0	0
Work Product	92%	8%	0	91%	9%	0
Receptive to Feedback	100%	0	0	100%	0	0

As indicated in these results and the results for 2012 (below), the teamwork results are good with the vast majority of students scoring at the *Exceptional* level on all traits evaluated, thus exceeding the assessment target.. These high percentages are not unexpected, given the context in which the teamwork activities occur. ACC 605 is customarily taught during the spring semester, after most of the MPA students have participated in multiple teamwork activities during the prior fall semester of their MPA program. Thus, their expectations of their partners and their own skills have likely been refined by prior MPA experiences, contributing to improved teamwork skills in the final (spring) semester of their MPA program. Anecdotally, the instructor for this course noted the 2012-2013 MPA class as especially strong in camaraderie and teamwork.

ACC 605 2012						
	Case 1 n = 22			Case 2 n = 22		
Trait	Exceptional	Acceptable	Unacceptable	Exceptional	Acceptable	Unacceptable
Accept Responsibility	95%	5%	0%	95%	0%	5%
Attitude	95%	5%	0%	90%	5%	5%
Timely	95%	5%	0%	90%	5%	5%
Available	95%	5%	0%	86%	14%	0%
Work Product	95%	5%	0%	95%	0%	5%
Receptive to Feedback	100%	0%	0%	95%	0%	5%

**Use of Results & Recommendations
Effective Teamwork - ACC 605**

On the basis of recommendations made in the 2008-2009 AOL report, changes in teamwork evaluation in ACC 605 were implemented in the 2009-2010 academic year, and continued during the current 2012-2013 year and two prior assessment years. Specifically, those recommendations addressed assignment of team members: First, rather than allowing the team members to self-select teams, as had been done in the past, the instructor has randomly assigned partners. Second, instead of teams remaining intact for both projects during the semester, as had been done in the past, partners were reassigned after the first project. These two changes were recommended to simulate

current professional practice where team members don't get to choose their partners and must frequently become acclimated to new team members.

Thus, the teamwork environment that graduate students operate under in ACC 605 emulates the teamwork structure frequently encountered in practice. The results of procedures implemented in the teamwork setting over the last few years seem positive from an assessment standpoint. For example, in ACC 605 on both of the teamwork projects in the spring 2013 and spring 2012, most assessments fell in the *Exceptional* category for each teamwork trait evaluated. The overwhelming majority of the students received few, if any, *Unacceptable* ratings on any trait. These strong results in the current and two prior 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. ***The AOL team recommends the ACC 605 instructor continue the current procedures for evaluating teamwork skills in this course in the future.***

In **ACC 620**, students self-selected into two-person teams, and each team prepared three outside assignments. At the end of the semester, a similar rubric was used by the team members to evaluate their partners along the six categories viewed important in developing teamwork skills. Summary results are shown below:

ACC 620						
	Fall 2012 n = 18			Fall 2011 n = 28		
Trait	Exceptional	Acceptable	Unacceptable	Exceptional	Acceptable	Unacceptable
Accept Responsibility	83%	6%	11%	89%	4%	7%
Attitude	83%	11%	6%	82%	14%	4%
Timely	61%	33%	6%	82%	14%	4%
Available	78%	22%	0%	85%	11%	4%
Work Product	72%	22%	6%	79%	14%	7%
Receptive to Feedback	78%	22%	0%	89%	7%	4%

The assessment target was achieved as depicted above. Only two students scored at an *Unacceptable* level (on any category) in the fall 2012 term. One of these students received an *Unacceptable* rating in two categories, while the other students received an *Unacceptable* rating in three categories. The two person team, also roommates, appeared to have developed a personality conflict by the end of the term that may have resulted in part from a cumulative personal issues, rather than (particularly) from work issues on the projects in ACC 620.

Two students scored at an *Unacceptable* level (on any category) in the fall 2011 term. In the fall 2011 course, one of the students received an *Unacceptable* rating in every category. He had not been admitted to the graduate program, was taking six hours on a non-degree status, failed to complete the course and received a failing grade. The second student received an Unacceptable rating on two of the six traits (i.e., acceptance of responsibility and work product). This student was a legitimate student who appeared to have attitude problems toward her partner.

Use of Results & Recommendations **Effective Teamwork - ACC 620**

In ACC 620, students have self-selected into teams over several course administrations and assessment cycles. Though the ACC 620 instructor believes that the self-selection has not differentially or materially affected student performance over the long term, he did note in the fall 2012 assessment that the self-selected pairing of two relatively weak students may have contributed to their overall poor performance on the critical thinking assessment and their learning process. ***Though the overall results suggest that students are developing good teamwork skills, the ACC 620 instructor suggests, in the spirit of continuous improvement and consistent with generalized prior AOL report recommendations, that teamwork selection in future ACC 620 administrations vary the self-selection process in place over several prior semesters to examine whether results change based upon selection criteria. The AOL team concurs with this recommendation.***

O/O 4: Demonstrate effective oral communication

Students will be able to demonstrate effective oral communication.

Related Measures:

M 5: Exit surveys

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

Source of Evidence: Exit interviews with grads/program completers

Target:

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

Findings (2012-2013) - Target: Met

On their exit survey, the graduating MPA students in 2012-2013 (n=26) and 2011-2012 (n = 20) responded overwhelmingly (90% and 100%, respectively) that they believed their oral presentation skills had improved either somewhat or significantly as a result of the program. The mean response on a 5-point Likert scale was approximately 4.5 in both years.

Use of Results & Recommendations

Oral Communication - Exit Surveys

Besides the instructor-applied rubrics indicating the students have achieved effective oral communication skills, the MPA students themselves believe they have done so as evidenced by their responses on the written exit survey. ***The procedures currently in place to ensure that MPA students are adept at oral communications appear to be working, and the AOL team recommends these procedures, as adjusted, be continued in the future.***

M 10:Oral Communication Rubrics

The oral communication skills of students in ACCc 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 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 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 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 (2012-2013) - Target: Partially Met

In the fall 2011 and fall 2012 **ACC 630** course, students worked in assigned two person teams to research, write, and present two court cases for oral presentation. Their performances were measured using rubrics evaluating six traits (i.e., content, organization, language, vocal delivery, nonverbal delivery, and PowerPoint slides). The students were videotaped and were required to view the video of their first presentation together with the instructor for feedback purposes. For each trait, each student was assessed as *Advanced, Proficient, Minimally Acceptable, or Unacceptable*. No student performed at the *Unacceptable* level during either term. The vast majority of students scored at the *Proficient* or *Advanced* levels on all six oral communications traits in both semesters. The assessed results are as follows:

**ACC 630
2012 Fall Semester
n = 20**

	Case 1			Case 2		
	Advanced	Proficient	Minimally Acceptable	Advanced	Proficient	Minimally Acceptable
Content	50%	50%	0	85%	15%	0
Organization	90%	10%	0	95%	5%	0
Language	80%	20%	0	100%	0	0
Vocal	35%	60%	5%	85%	15%	0
Nonverbal	40%	55%	5%	70%	30%	0
PowerPoint	80%	20%	0	80%	10%	10%

ACC 630 2011 Fall Semester						
	Case 1 n = 24			Case 2 n = 23		
	Advanced	Proficient	Minimally Acceptable	Advanced	Proficient	Minimally Acceptable
Content	87%	13%	0%	70%	30%	0%
Organization	71%	25%	4%	65%	35%	0%
Language	67%	33%	0%	57%	43%	0%
Vocal	42%	54%	4%	48%	43%	9%
Nonverbal	46%	50%	4%	61%	39%	0%
PowerPoint	79%	21%	0%	69%	22%	9%

The above assessment results indicate that the assessment target was achieved.

Use of Results & Recommendations
Oral Communication - ACC 630

The reported results indicate that students performed well in both of their oral presentations in ACC 630 in fall 2012 and fall 2011. During fall 2011, an unexpected result was that the performance declined somewhat between the first and second presentations on four traits (i.e., content, organization, language, and PowerPoint). In particular, on each of these four traits, the percentage of students scoring at the

Advanced level declined between the first and second presentations. The ACC 630 instructor attributed this in part to the timing of the second presentation (during the last week of class). Unlike previous semesters when the students gave their second presentations prior to the end of the semester, the students in the fall 2011 ACC 630 class made their second presentations in the final week of the semester, after all other course grade information had been conducted and communicated to the students. The ACC 630 instructor believed, and the AOL team concurred, that the late date of the second presentation may have prompted many students to "coast" on this assignment since several of them knew that the second presentation would not impact their overall final course grades, given its weighting and their other completed course work. Additionally, the students were studying for other final exam during that week, and may have spent their time on those other courses. Thus, several students may have expended less effort on the second presentation relative to their first presentation. In the fall 2013 course, this concern was addressed by moving the students' second presentations to a point in time in the course prior to grade determination on other course grade components, and the perhaps more expected trend of improvement on the second presentation (due to learning and feedback on presentation 1) was observed. ***Additional careful consideration of timing of the presentations and monitoring of the trend data is advised by the AOL team.***

In **ACC 631** during the spring 2012 and spring 2013 semesters, oral presentation skills were evaluated using an instructor-graded rubric on students' individual presentations at the end of the semester. The rubric measured the students' performances along seven traits: content, organization, language, context, vocal delivery, non-vocal delivery, and PowerPoint presentation.

For each trait, a student's performance was measured as *Unacceptable*, *Acceptable*, *Proficient*, *Advanced*, or *Excellent*. *Acceptable* represents a relatively low threshold interpreted as the student having 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. No students scored below the *Proficient* level on any of the seven traits in either term, and so those categories are excluded from the table below. Their performances are as follows:

ACC 631						
	Spring 2013 n =22			Spring 2012 n =20		
Trait	Excellent	Advanced	Proficient	Excellent	Advanced	Proficient
Content	30%	45%	25%	30%	35%	35%
Organization	20%	50%	30%	30%	40%	30%
Language	20%	45%	35%	25%	40%	35%
Context & adaptation to audience	10%	55%	30%	30%	50%	20%
Vocal Delivery	20%	60%	20%	10%	60%	30%
Non-vocal Delivery	10%	55%	35%	15%	45%	40%
PowerPoint	15%	50%	35%	20%	55%	25%

Because no student was assessed at below the proficient level for any trait, the assessment target was achieved.

Use of Results & Recommendations
Oral Communication - ACC 631

The results column in this report shows that the MPA students performed well on their oral presentation rubric in ACC 631 in the spring 2013 and spring 2012. No students scored below the *Proficient* level on any of the seven traits measuring effective presentation skills, and the

majority of the students scored at the *Advanced* level or above on all seven traits. During the spring 2013 and spring 2012 students completed their major projects and oral presentations earlier in the semester than in prior years. The instructor made this change to decrease the number of major projects in the program coming due during a short window at the end of the semester. With this change in the timing of the project (and the presentation relating to it), the instructor believes the students were able to devote more effort to their projects in ACC 631 since no other projects in the program were due around the completion date of the ACC 631 project, resulting in less competition for the students' time. ***The AOL team recommends that the ACC 631 instructor continue to set the due date for the major project in this course prior to the semester's end.***

In **ACC 660** students made an oral presentation at the end of the semester on which their performances were evaluated using a rubric otherwise identical to the one described above for ACC 630, but allowing for a variety of technologies (e.g., Prezi, YouTube videos, etc.) in addition to the use of PowerPoint. The results are as follows:

ACC 660								
	2013 Spring Semester n = 22				2012 Spring Semester n = 20			
	Advanced	Proficient	Minimally Acceptable	Unacceptable	Advanced	Proficient	Minimally Acceptable	Unacceptable
Content	91%	5%	0	5%	100%	0	0	0
Organization	82%	14%	0	5%	90%	10%	0	0
Language	73%	23%	0	5%	80%	20%	0	0
Vocal	73%	23%	0	5%	85%	15%	0	0
Nonverbal	77%	18%	0	5%	75%	25%	0	0
Multimedia	91%	5%	0	5%	75%	25%	0	0

During the spring 2012 term twenty-one students were in the class, but one student stopped attending prior to the semester's end and did not make an oral presentation. This student is not included in the reported results. All remaining 20 students scored at either the *Proficient* or *Advanced* levels on each of the six traits examined (i.e., none scored at the *Minimally Acceptable* or *Unacceptable* levels on any trait). The MPA students continued to exhibit high performance levels during the spring 2013 term, excepting a single student whose performance was severely lacking on all dimensions.

Use of Results & Recommendations

Oral Communication - ACC 660

Consistent with their performance in ACC 630 and ACC 631 during the current year, all except one student were assessed as proficient or greater and the mean score exceeded the assessment target. However, one student performed in an unacceptable manner in all traits. The student projected that she did not take the oral assignment seriously, although it was included in the semester grade for this course. This same student failed her oral comprehensive exams, for probably the same reason. This dysfunctional performance by one student may have been caused by external factors, as she successfully completed all requirements of the MPA program. ***The AOL team recommends that the current procedures for assessing oral communication skills be continued. To change this assessment based upon this one student's behavior would send the wrong signal to faculty engaged in assessing student learning outcomes; that an unacceptable observation of one student's performance will trigger a change in a successfully performed assessment rubric. The AOL team commends the instructor for reporting the assessment accurately in this case, and expects her to continue to do so. She might take any action she feels necessary to motivate all students to take a course requirement more seriously, but should continue to assess as she has done in the past. This result requires that this learning objective be classified as "partially met;" however this aberration in one student's behavior is not sufficient cause to trigger an "action plan."***

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

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

Related Measures:

M 4: Comprehensive exam

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

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

Target:

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

Findings (2012-2013) - 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 was 80% and 95.7% in 2012-2013 and 2011-2012, respectively. Similar correct response rates achieved on the business environment questions on the 2009-2010 and 2010-2011 MPA comprehensive exams were 83.7% and 86.6%, respectively. Therefore the assessment target was achieved.

Use of Results & Recommendations

Functional Knowledge of the Business Environment - Comprehensive Exam

The students performed well overall on the business environment questions in 2011-2012 and 2012-2013, in contrast to 2010-2011 (47.1% correct), and other years prior to the 2009-2010 year. The AOL team recommended in the 2010 AOL report that the ACC 630 instructor spend more time on topical coverage of business environment information. ***Continued course emphasis is recommended by the AOL team, together with monitoring of future MPA comprehensive exam data.***

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 (2012-2013) - Target: Met

On the written exit survey, the majority of the students (95% in 2012-2013, and 88% in 2011-2012) felt their knowledge of the business environment had improved either somewhat or significantly as a result of their MPA studies. On a 5-point Likert scale with a 5 indicating their knowledge of the business environment had improved significantly, the mean response of the

graduating students taking the survey was approximately 4.6 in both 2012-2013 (n = 20) and 2011-2012 (n =26). This mean score exceeded the assessment target.

Use of Results & Recommendations **Functional Knowledge of the Business Environment - Exit Surveys**

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

M 11:BEC Portion of CPA Exam

Knowledge acquired and retained by MPA students concerning the business environment is evaluated by their performance on the BEC portion of the CPA exam. This allows the AOL team to evaluate how well USM's MPA students perform in non-accounting business areas relative to a larger group of accounting graduates. The performance of USM's MPA students on the BEC exam section is compared to prior year performance for trend analysis, and also to the Mississippi state average pass rate, since the students in both groups (USM students and Mississippi students overall) possess similar socioeconomic and demographic backgrounds.

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

Target:

As noted in the results column of this report for the first learning objective, NASBA no longer reports performance by exam section for advanced degree candidates. Because the 150 hours necessary to sit for the CPA exam are primarily obtained through graduate education, the FT candidate group serves as a conservative proxy for USM MPA program graduates in 2011 and 2012. The performance of USM's MPA students on the BEC exam will be compared to the Mississippi average for FT candidates as well as to the pass rates of cohorts at Ole Miss and Mississippi State. 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 FT graduates exceeds the state average score for the BEC portion of the CPA exam.

Findings (2012-2013) - Target: Met

The pass rates for the BEC section of the CPA exam for 2011 and 2012 are depicted below:

	All Candidates / All Testing Events - % Passing		All Candidates / First Time Only - % Passing	
	2012	2011	2012	2011
	BEC	BEC	BEC	BEC
MSU	44.8	44	56.5	50
UM	66.4	59	72.4	66
USM	50.0	27	57.7	33
State Avg.	43.2	33.9		

The 2012 results depict USM scores above the state average and comparable to those at the State's flagship universities; therefore, the assessment target is achieved.

Use of Results & Recommendations

Functional Knowledge of the Business Environment - CPA Exam

Benchmark data in 2009 and 2010 on the BEC section of the exam for advanced degree USM candidates trended positive and approximately at or above the MS state pass rate for BEC, after 2008 data indicated USM MPA graduates fell below the state average pass rate and below the 2007 and 2006 BEC pass rates.

Examination of the FT candidates as a proxy for USM MPA graduates in 2011 and 2012 indicates that USM students scored at (2011 - 33%) or above (2012 - 57.7%) the state averages in both years. USM also compares favorably with instate rival MSU, but below Ole Miss in both years.

Based on the 2011 and 2012 USM candidate performance on the BEC section of the CPA exam as compared to the state pass rate and the positive trend data, the AOL team makes no recommendations for curriculum changes, but will continue to monitor future BEC pass rates.

Details of Action Plans 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. **A change in NASBA reporting metrics requires this plan to be placed on hold until a new USM metric is developed.**

In 2013, the AoL Team determined that the best proxy for MPA graduate performance on the CPA Exam was to track the pass rates of First Time (FT) candidates. Because of the 150 hour requirement to sit for the CPA exam in Mississippi, the FT pass rates serve as a conservative proxy for MPA grads. Since a state average for FT pass rates is not published, we will continue to track overall pass rates for

comparison to the state average, but provide more emphasis on tracking FT pass rates as benchmarks against those of Ole Miss and Mississippi State graduates. Therefore, this action item is no longer on hold, but implemented during the 2012-2013 reporting period.

Established in Cycle: 2009-2010

Implementation Status: In-Progress

Priority: High

Implementation Description: In 2013, the AoL Team determined that the best proxy for MPA graduate performance on the CPA Exam was to track the pass rates of First Time (FT) candidates. Because of the 150 hour requirement to sit for the CPA exam in Mississippi, the FT pass rates serve as a conservative proxy for MPA grads. Since a state average for FT pass rates is not published, we will continue to track overall pass rates for comparison to the state average, but provide more emphasis on tracking FT pass rates as benchmark.

Projected Completion Date: 09/28/2012

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

Additional Resources Requested: 0

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

Performance of USM's MPA students on the three sections of the CPA exam dealing with accounting knowledge and its application (i.e., FAR, AUD, and REG) represents a primary means by which the assessment team evaluates whether this learning objective (i.e., that students have acquired technical skills to qualify for employment in accounting) is met. A review of prior years' MPA AOL reports demonstrates the importance of this assessment procedure and how it has been used successfully to identify weaknesses in the curriculum; the reports also show how these weaknesses were corrected. However, due to a change in the current year in the way CPA exam pass rate information for candidates with advanced degrees is presented by NASBA, no meaningful comparison or analysis could be made between the current year and prior years' pass rates. In addition, due to the low base of first-time USM candidates with advanced degrees taking the CPA exam in the most recent year (i.e., 2010), no useful comparison could be made between USM pass rates and the overall Mississippi pass rates for the current year. However, all assessment methods do not need to be performed every year, and the recent prior years' results indicated no significant cause for concern relative to USM's CPA exam pass rates. Still, though, the assessment team recognizes the importance of this externally validated assessment method (i.e., CPA exam pass rates) and recommends that beginning next year the numbers of first-time USM candidates with advanced degrees be combined for two consecutive years so that a large enough base of candidates will be obtained to allow the analysis of CPA exam pass rates to resume.

In 2013, the AoL Team determined that the best proxy for MPA graduate performance on the CPA Exam was to track the pass rates of First Time (FT) candidates. Because of the 150 hour requirement to sit for the CPA exam in Mississippi, the FT pass rates serve as a conservative proxy for MPA grads. Since a state average for FT pass rates is not published, we will continue to track overall pass rates for comparison to the state average, but provide more emphasis on tracking FT pass rates as

benchmarked against those of Ole Miss and Mississippi State graduates. Therefore, this action item is completed during the 2012-2013 reporting period.

Established in Cycle: 2011-2012

Implementation Status: Finished

Priority: High

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

Projected Completion Date: 08/31/2014

Responsible Person/Group: AoL Team Leader

Realignment of ACC 660 Curriculum

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

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

2012-2013 Update

The ACC 660 instructor was provided a summer research grant in 2013 in order to develop a practical application case involving accounting fraud. This new material should be used in the Spring 2014 semester and assessed in the 2013-2014 assessment cycle.

Established in Cycle: 2011-2012
Implementation Status: In-Progress
Priority: High
Projected Completion Date: 08/31/2014
Responsible Person/Group: ACC 660 Instructor

Revise Undergraduate Tax Course Requirements (Hattiesburg)

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

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

2012-1213

Whereas the Hattiesburg instructor has made progress in preparing for VITA implementation, this initiative was not successfully implemented in Spring 2013. The current plan is to implement VITA in Hattiesburg in Spring 2014 and assess this initiative in the 2013-2014 assessment cycle.

Established in Cycle: 2011-2012
Implementation Status: In-Progress
Priority: High
Projected Completion Date: 08/31/2014
Responsible Person/Group: ACC 330 Instructor

ACC 620 Critical Thinking Problem

Recognizing tax consequences is a critical part of the cases assigned in ACC 620, and failure to identify them as part of the decision making process has been closely examined in prior AOL reports as part of the evaluation of critical thinking skills in MPA students. On the basis of *Unacceptable* performance in fall 2008 by two students, AOL report recommendations were that the ACC 620 instructor place more emphasis on ensuring that students understand what types of business decisions affect taxes. This instructional change, or positive closing of the loop, produced the desired effects in fall 2009 and fall 2010, as all students in fall 2009 and fall 2010 identified the tax consequences of virtually all decision points in the case.

In the fall 2011, the ACC 620 students again performed well in recognizing the tax consequences associated with the key decisions in the case, with the exception of two students who failed to identify the tax consequences of some of the cash flows in the project. However, one of these students was the weakest student in the class and struggled in several of the MPA courses; her performance was considered an isolated situation and not indicative of a systemic problem in the instruction associated with this topic. The other student appeared to have misinterpreted the information in the case, as his exam performance on this topic suggested he understood how to recognize the types of cash flows and business decisions that have tax consequences. Given the disparate reasons for these two students performance, seemingly unrelated to the course instruction, no curriculum changes were recommended in the 2011-2012 AOL report. The AOL team recommended the ACC 620 instructor continue to emphasize the tax consequences of business decisions and future evaluation as part of the AOL process.

The instructor continued with his instructional emphasis on the tax consequences of business decisions during the fall 2012 term. The four students performing at an *Unacceptable* level in fall 2012 worked in two two-person teams on the assignment. The first team struggled with this particular critical thinking assignment, but rebounded on a follow-up critical thinking assessment later in the course. The second team was comprised of the two weakest students in the class, who also struggled on other assignments, including another similar critical thinking assessment. The teams were formed through self-selection, and the instructor believes these students' performance to be affected by the team pairing, rather than by any pedagogical or curriculum emphasis. Graduate students learn course material and problem solving through peer-to-peer interaction; the self-selection process used to form student teams may have adversely affected peer-to-peer learning. ***Therefore the ACC 620 instructor advises consideration of assigned partners in the future, given that the learning process within the second team may have suffered from minimal knowledge transfer between the two weak students. The AOL team concurs with his recommendation. The ACC 620 instructor now uses a random-number-generation process to assign team members to teams, not only for this assessment, but for all team exercises. This process also more closely represents the environment in the accounting workplace, where teams are assigned considering both expertise and availability.***

Established in Cycle: 2012-2013

Implementation Status: In-Progress

Priority: High

Relationships (Measure | Outcome/Objective):

Measure: ACC 620 Assignment | **Outcome/Objective:** Identify relevant information and think critically
Implementation Description: Change the method in which teams are assigned in ACC 620
Projected Completion Date: 09/01/2014
Responsible Person/Group: ACC 620 Instructor
Additional Resources Requested: None

ACC 620 Team Assignments - duplicate action plan

In ACC 620's assessment of critical thinking, students self-selected into two-person teams to solve a complex problem on capital budgeting, including the effect of taxes on associated cash flows. Although the instructor had allowed this self-selection process in the past without incident, during the current period's assessment two students paired to form one team performed at the unacceptable level. The instructor notes that in retrospect, the two weakest students in the class self-selected into a team. The instructor therefore suggests that it would be prudent to change the method of team assignment as an initial step in determining the cause of the students' unacceptable performance. The AOL team agrees, noting that in graduate school, students teach each other. This peer-to-peer transfer of knowledge and skills is natural and constructive within higher education. If two "weak" students self-select into a team, then the potential for this peer-to-peer transfer of knowledge is greatly diminished. This may have occurred in the conduct of this assessment. Therefore, the AOL team recommends that the ACC 620 instructor assign students to teams using a random process such as random-number generation. If this change returns the assessment of critical thinking to an acceptable level with regard to the assessment target, then the AOL team assumes that this year's unacceptable team performance was affected by the self-selection process. If continued unacceptable performance in the ACC 620 critical thinking is observed, then the AOL team will focus on pedagogy and course material changes.

Established in Cycle: 2012-2013

Implementation Status: Terminated

Priority: High

Relationships (Measure | Outcome/Objective):

Measure: ACC 620 Assignment | **Outcome/Objective:** Identify relevant information and think critically

Projected Completion Date: 09/05/2014

Responsible Person/Group: ACC Instructor

Analysis Questions and Analysis Answers

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

Assessments show regarding proven strengths or progress in improving MPA program quality and student success as documented by the following:

1. Accreditation:

The University of Southern Mississippi's College of Business is accredited by the Board of Directors of AACSB - The Association to Advance Collegiate Schools of Business. This designation places Southern Miss in exclusive company as one of only 643 AACSB accredited schools in the world and just 475 in the United States. More impressively, Southern Miss is one of only 167 schools in the U.S. that are separately accredited in business and accounting. Fewer than five percent of business schools worldwide have earned AACSB accreditation and less than one percent has achieved both business and accounting accreditation. To realize separate accounting accreditation, an institution must first earn or maintain AACSB Business Accreditation, which requires an institution to undergo a meticulous internal review and evaluation process. In addition to developing and implementing a mission-driven plan to satisfy the 21 business quality standards, accounting accreditation requires the satisfaction of an additional set of 9 standards that are specific to the discipline and profession of accounting.

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

"Continuity and Consistency of School Leadership: The School has benefited greatly from the vision and administrative leadership of its Director, the academic leadership of the recently hired endowed chair, and commitment and contributions of other faculty leaders, who are all to be commended."

"Integration of WRDS and ASC Research Data Bases into Required Coursework: The University of Southern Mississippi (USM) acquired a site license for the Wharton Research Data Services (WRDS) along with several financial data bases including Standard & Poor's' COMPUSTAT."

"British Studies Abroad Program: Annually, the school sponsors a study abroad program primarily in London, Amsterdam and Brussels. For many of the students, this is their first trip outside Mississippi. Thus, this program provides some much needed cultural diversity."

"Assessment of Student Learning Outcomes: As demonstrated in the Assurance of Learning Reports and University Awards of Commendation included in the Appendix to their report, the School has championed the assessment of student learning outcomes for both the AACSB and SACS accrediting bodies. The faculty approach to achieve continuous improvement in student learning can be described as a "bottoms-up" approach to assessment. The School's AoL program was formally commended by the University both in 2010 and in

2011, not only for assessing student learning outcomes, but also for developing action plans to ensure continuous improvement in future student learning."

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

2. University Ranking of Academic Programs:

To assist the University administration in weathering the budgetary reductions of the not-too-distant past, a 2010 report by the University Priorities Committee ranked 257 USM academic programs in priority order. The following ranking was received by the School of Accountancy's MPA program:

- **Masters in Professional Accountancy (MPA) - 33 of 257 ranked programs**

We are extremely proud of this ranking, as it reflects the focus of our program is firmly fixed on student success.

3. Placement:

The School of Accountancy's relationships with MPA students goes well beyond the traditional classroom setting. We view our charge as preparing the 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 accounting honorary fraternity, 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.

Our graduates are recruited by local, regional, national, and international accounting firms, including the "Big Four" public accounting firms (KPMG, Deloitte, Ernst & Young, and PwC). Placement of our MPA graduates to accounting offices in Los Angeles, Houston, New York City, Memphis, Atlanta, Birmingham, and New Orleans supplement those made within the State. One hundred percent of those 2012 MPA graduates seeking employment were successfully placed. Our success in placing our graduating MPA students given the worst economy in decades provides evidence of the quality of the MPA program and the market demand for its graduates.

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

Assessments show regarding any outcomes/objectives that will require continued attention in improving MPA program quality and student success as documented by the following:

1. MPA Program Growth:

The MPA program has excess capacity given the current (Fall 2013) enrollment (20). Graduate enrollment in this program may be doubled without hiring additional faculty; envisioned maximum enrollment is 45-50 students. The University's undergraduate accounting program does not graduate a sufficient number of candidates who are suitable for entering the MPA program. Additionally, in the past, those qualified out-of-state candidates graduating from USM's BSBA program were recruited by graduate programs within their home states. The University of New Orleans has been particularly successful in recruiting some of our top accounting BSBA graduates who were from the New Orleans metropolitan area. However, the School of Accountancy's Director was recently given the authority to waive out-of-state tuition premiums for qualified candidates commencing in Fall 2013.

In attempting to attract an increased number of qualified MPA candidates we have elevated recruiting efforts targeting our top BSBA graduates, advertised in both student and regional newspapers (*Clarion-Ledger, Sun Times, Mobile Press Register*), and emailed targeted students who have listed USM as a recipient of their GMAT scores. We intend to continually expand this recruiting effort and to make our program more financially attractive by waiving the out-of-state tuition premium for qualified out-of-state candidates whom we seek to enroll.

We will next consider enrolling part-time MPA students at the Gulf Park campus, and combining distance-learning classes with those delivered face-to-face for full-time MPA students in Hattiesburg. If this alternative is approved by the faculty, then half of the classes for full-time students would have to be scheduled for evening. This could potentially detract full-time students from enrolling in the MPA program.

2. Relative Performance on the CPA Exam:

Our two largest state universities have sufficient MPA enrollment to offer CPA review courses as part of their Masters Programs, enhancing the performance of their graduates on the CPA exam, and increasing the state average pass rates that we use as a comparative baseline for assessing accounting skills. Although our MPA program enrollment has increased above 2009 levels, we currently do not have sufficient enrollment to support an on-campus CPA review course. The lack of a CPA exam review course along with the State's requirement of 150 credit hours to sit for the CPA exam (some neighboring states allow less than 150 hours to sit for the exam, but still require 150 credit hours to be certified), have slowed our realized progress in increasing USM MPA graduate CPA exam scores to the point that Southern Miss now trails Ole Miss, and is losing its historical lead on Mississippi State. Additionally, the national scorekeeper for CPA exam results, NASBA, has changed the way that pass scores are reported, requiring us to change our metric and to adopt

reported "First Time" candidate scores as a conservative proxy for those of USM MPA graduates. This change resulted in termination of action plans related to the prior NASBA metric, and the development of the FT metric described elsewhere in this report. We would like to see our overall pass rates improve in all categories, and this is a goal toward which the School of Accountancy is striving. However, our in-state rivals have an advantage in preparing their accounting graduates for taking the CPA exam.

3. Lack of Graduate Electives:

The Masters in Professional Accountancy (MPA) is 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 32 credit-hours of course work are structured into seven 3-credit-hour required courses, three 3-credit-hour elective courses, and two 1-credit-hour professional development courses. The latter are required only for those serving as graduate assistants, but are encouraged for all MPA students.

Until 2010, MPA students could use MBA courses to fill the elective course requirements. However, in 2010, the full-time MBA program was suspended, and a part-time MBA program was offered only at the Gulf Park campus. This left MPA students with few options for graduate business elective courses. One option was to enroll in the summer study-abroad programs which may satisfy six credit-hours of elective courses; however, these programs are pricy for some students, and require foreign travel for as much as one month. Also, some of these programs may not be well suited for graduate accounting education. The School of Accountancy has initiated two elective courses in the last four years, but there exists a continued demand for more availability of electives that can fit students' schedules.

Beginning in Fall 2013, MBA courses will be taught again on the Hattiesburg campus; two courses will be taught each semester in AY 2013-2014. If the MBA program increases its Hattiesburg course offerings in 2014, the elective shortfall may be resolved. However, this issue bears monitoring as course delivery (online MBA courses) may affect student decisions regarding electives.

Annual Report Section Responses

Program Summary

The MPA Program

The Master in Professional Accountancy (MPA) program is 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 MPA program was ranked in 2010 as #33 of 257 academic initiatives at the University of Southern Mississippi by the broad-based University Priorities Committee. 2011-2012 placement of MPA graduates within nine months of graduation exceeded 85 percent. Given the continuing depressed economy and high unemployment rate, this placement of MPA students (including multiple placements within the past 18 months with the accounting professions "Big Four" international

accounting firms) provides evidence of the quality of the MPA program and the market demand for its graduates. The MPA program is only available at the Hattiesburg campus.

To obtain the required body of knowledge and to develop the skills and abilities needed to be successful CPAs, students should complete 150 semester hours of education. Many states/jurisdictions [including Mississippi], now require 150 semester hours of formal education for obtaining the CPA certification. Colleges and universities in these states/jurisdictions determine the curriculum for pre-licensure education of CPAs; this curriculum 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 (Fall 2013's MPA admission offers were to students averaging 500 on the GRE/GMAT scoring scale), MPA classes are rather small (Fall 2013 enrollment is 20 students), hence one initiative is to double the size of this program. This will require recruiting graduates from other BSBA programs in the region and providing them with financial incentives to come to USM. In an effort to increase MPA program enrollment, the School now advertises in some of the state's major newspapers, as well as Mobile, Alabama's major newspaper. During the last legislative session, a new law authorizing universities to waive out-of-state tuition for justified programs was signed by Governor Bryant. The School of Accountancy will use this authorization in an attempt to increase out-of-state enrollment in the MPA program. The University has received authority to waive out-of-state tuition and has specially delegated to the Director of the School of Accountancy the authority to waive out-of-state tuition for candidate applying to enter the MPA program.

We view our charge as preparing the MPA student to launch a successful career in the accounting profession. This includes an expectation of professional behavior and demeanor, both in the classroom, as well as in professional or social settings. Students are provided opportunities to network with accounting professionals representing public, corporate, and governmental accounting. The student organization, 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.

The School of Accountancy considers the quality of the MPA program and its reputation for providing the accounting profession with outstanding newly minted accountants, as one of the "crown" jewels of the University of Southern Mississippi.

Continuous Improvement Initiatives/Additional Action Plans

Assessment of Student Learning Outcomes

The underlying principle of assessment is to discover what potentially can and should be done to improve student learning. That is, Assurance of Learning (AoL) is an instructional responsibility to evaluate the learning process, and to take the necessary action to ensure that it is both effective and efficient. This faculty view of seeking continuous improvement in student learning can be described as a "bottoms-up" approach to assessment. At the same time, we recognize that as public servants and accounting educators we are held accountable for student learning, and therefore acknowledge the "top-down" push for assessment by administrators and accrediting bodies. While acknowledging this tension, *we practice the bottom s-up approach* to satisfy the top-down accountability requirements. The danger in the latter is that faculty may only "go through the motions" in meeting the assessment requirements that accompany the accreditation process. If so, there is no pay-off in improving student learning. Conversely, the School's AoL program was formally commended by the University in 2010, 2011, 2012, and 2013 not only for assessing student learning outcomes, but also for developing action plans to ensure continuous improvement in future student learning.

The faculty's continued commitment to assessment-driven curriculum management enables continuous improvement. This is documented in this report's sections describing Action Plans - both Finished and In-Progress, and in the many examples provided in the section titled "Closing the Loop." In addition, the specific examples below reflect ongoing changes to both pedagogy and assessment in the spirit of continuous improvement.

Graduate Elective Courses

The return of the MBA program to the Hattiesburg campus beginning in Fall 2013 will provide additional graduate electives for MPA students. These electives are in addition to those already available in study abroad programs and two popular accounting electives, Financial Statement Analysis and International Accounting.

MPA Recruiting Initiatives

The School of Accountancy has initiated a program of identifying and actively recruiting our best undergraduate students. Top students are identified by the accounting advisor, vetted by the faculty, invited to informational socials (dinners or pizza parties), and invited to apply to the MPA program. Although this recruiting effort was only initiated last fall, the program has been successful in interesting several students who had planned to pursue graduate accounting degrees elsewhere. Additionally, we place ads in several regional newspapers and in student newspapers at other Universities soliciting candidates to apply for admission to the MPA program.

MPA Placement Initiatives

The placement of graduating MPA students into the accounting profession has always been an important part of the School of Accountancy's MPA program. Since 2009, the School has placed over 88 percent of graduating MPA students within one year of

graduation; of note, this time period was one in which the national economy was suffering and the unemployment rate was over 8 percent. One measure of quality of an accounting masters program is the number of students placed with the profession's "Big Four" accounting firms. Since April 2009, approximately 20 percent of our MPA graduates have received job offers from "Big Four" firms.

In order to further improve MPA student placement the School has initiated a "Meet the Firms" night, in which only accounting firms and accounting students interact in a "job-fair" setting. The recent 2013 event was considered a huge success, with 18 accounting firms/agencies and over 84 accounting students participating.

Excel Certification Initiative

In Spring 2014, the School of Accountancy will offer a one credit-hour course for MPA students aimed at increasing their proficiency with Excel spreadsheets. At the completion of the course, students will take a practice certification examination. The Dean of the College will then provide the opportunity for students to become certified in Excel, by procuring a site license for administering the certification exam within the College of Business; she has also procured a number of certification exams. This combined effort should allow MPA students to become certified in Excel prior to graduation. This certification is highly desirable by all business employers, but especially so by accounting firms.

Closing the Loop/Action Plan Tracking

Exit Interview

1) In their oral exit interviews in 2010-2011, a number of students felt weak in the area of auditing and primarily with respect to their ability to apply the concepts learned in the course. In response, the AOL team recommended incorporation of more application-based instruction in ACC 610. Specifically, the 2010-2011 AOL report recommended that a comprehensive auditing practice set be assigned in ACC 610 beginning in the fall 2011. The concepts taught in this course continued to be a focal point in 2011-2012 and 2012-2013, but were supplemented with a comprehensive audit practice set as an extended out-of-class project during the semester. Unlike the 2010-2011 year, when 8 of 17 graduating MPA students indicated on their oral exit interviews that they felt weak in auditing because it relied too heavily on concepts and had little application of those concepts, no students in 2011-2012 or 2012-2013 indicated in their oral exit interviews that they felt weak in auditing because of a lack of applications based assignments. Implementing the audit practice set in ACC 610 represents a positive "closing of the loop" in our assessment process as a problem was identified in a prior cycle, with curriculum revisions for correcting the problem recommended in the 2010-2011 AOL report. The curriculum was accordingly changed and subsequent assessment procedures over the prior two year assessment cycles indicate the revisions produced the desired effect.

2) An additional issue raised in both the written surveys and oral exit interviews in 2011-2012 was the heavy workload that occurred for the students in the final weeks of the spring 2012 semester. This workload included an end-of-semester significant project in ACC 608, the

usual course work end-of-the-semester exams, and relatively late administration of the MPA program written comprehensive exam. To help alleviate this problem in 2012-2013, ACC 608 was moved to the fall semester, MBA 640 was moved to the spring semester, and the comprehensive exams were administered relatively earlier in the spring 2013 semester. The exit surveys and interviews for 2012-2013 indicate that these curriculum changes relieved the significant workload pressures noted in the spring 2012 exit surveys and interviews. This represents a positive closing of the loop regarding the students' concerns about their workloads.

3) A few years ago, a change was made to ACC 660 to split the course between fraud and valuation topics. Fraud prevention and detection have since become critical issues both for accountants and auditors, with fraud/forensic accounting representing a desired tool in the arsenal of modern-day accountants (e.g., a separate AAA section now exists on forensic accounting, and the Certified Fraud Examiner has become a popular professional designation to accompany the traditional CPA license). To keep the MPA curriculum content current and to increase its relevancy, the AOL team recommended in 2011-2012 that ACC 660 be tweaked by eliminating valuation and instead concentrating more heavily on fraud and forensic accounting. Accordingly, during the 2012-2013 year, the ACC 660 course emphasized more heavily the coverage of fraud content, and diminished the focus and coverage of valuation, which is covered elsewhere in the curriculum. This change was reflected in student exit interviews; comments regarding redundancy in valuation instruction were eliminated, This change represents a positive closing of the loop regarding the students' concerns about redundancy in the topics covered in required courses.

Critical Thinking & Decision Making

The ACC 605 course utilizes two critical thinking cases for assessment specifically to monitor the change in student performance during the semester - i.e., from case 1 to case 2, of students' critical thinking skills. Specific instructional changes have resulted from prior years' AOL report recommendations that have contributed to observed student performance improvement from the first case assessment to the second. Specifically, the 2007-2008 AOL report recommended enhanced instructor feedback between the two cases to address a reported lack of student improvement from case 1 to case 2 in that year. The enhanced feedback has taken different forms in the years since (additional ungraded discussion case in spring 2009, detailed classroom discussion of case 1 after its completion in subsequent course administrations), and has resulted in sustained improved performance on all four attributes measured by the students on the second case. This result has persisted through a course instructor change in 2011, and continued this year, as shown in the spring 2013 results reported above. Thus, the desired effects over a five-year window (2008 - 2013) clearly confirm that the improved student performance resulting from curriculum changes made in ACC 605 are not anomalous, but instead demonstrate a long-term positive trend as a result of "closing of the loop."

Oral Communications

On the ACC 630 oral presentations, the vocal and nonverbal delivery traits, typically and historically the most difficult presentation traits for most students, the instructor noted that she observed general improvement between the first and second presentations for several students. This improvement is evidenced in the percentage of students moving into the *Advanced* level from the *Proficient* level between

the first and second presentations for both traits in fall 2012 and fall 2013. This improvement may result in part from procedures implemented over in recent years based on previous assessment findings. In particular, the ACC 630 instructor requires a student to view his/her videotaped first presentation prior to the student's second presentation. This is accomplished by not releasing the grade on the first presentation until the student views the videotape of that presentation in the instructor's presence. This allows the student to see and hear how he/she appears and sounds in a presentation. In addition to the student gaining first-hand exposure to his or her own presentation skills as a result of viewing the videotaped first presentation, the instructor also provides suggestions to the student concerning improvements that can be made. Armed with this insightful information, the student makes adjustments prior to the second presentation (e.g., students can clearly see their own poor eye contact or hear their own monotonous tone in the videotape and make adjustments accordingly). The fact that the students' performances improved between their first and second presentations in both years on the vocal and nonverbal traits (i.e., a larger percentage of the students performed at the *Advanced* level on both of these traits in their second presentation relative to their first presentation) confirms the positive findings in the prior years' assessment reports relating to the videotaped presentations and demonstrates a significant "closing of the loop" in our assessment process. 2) The instructor in ACC 631 has noted 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, leading to noticeable improvement in the 2011-2012 and 2012-2013 years over the 2010-2011 year, as significantly larger percentages of students performed at the *Advanced* or *Excellent* levels on all seven traits.

Knowledge of Business Environment

Due to a low correct response rate (47.1% correct) on the 2010-2011 comprehensive exam, and other years prior to the 2009-2010 year, the AOL team recommended in the 2010 AOL report 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. On the 2012-2013 and 2011-2012 MPA comprehensive exams, the students' correct response rate on the entity choice questions was 71% and 88.5%, respectively. Thus, it appears that emphasizing entity choice more heavily in the classroom has adequately resolved this issue and represents a positive "closing of the loop" in our assessment process.