ASSESSMENT PLAN

FOR

MASTER OF ACCOUNTING SCIENCE (M.A.S.) DEGREE

OCTOBER 2012
In support of the mission of the College of Business, the Department of Accountancy at Northern Illinois University strives to enhance the profession of accountancy through quality teaching, research, and professional service. We seek to prepare students for successful business careers through teaching excellence in our undergraduate and graduate programs. We strive to develop both academic and professional research that will improve accounting education and/or facilitate accounting professionals in providing quality services to the business community. We also endeavor to advance the profession by providing service to professional organizations and assistance to firms and business professionals.

The NIU Master of Accounting Science program provides advanced study in accounting to prepare students for the challenges of the professional practice of accountancy.

### I. Department Mission

In support of the mission of the College of Business, the Department of Accountancy at Northern Illinois University strives to enhance the profession of accountancy through quality teaching, research, and professional service. We seek to prepare students for successful business careers through teaching excellence in our undergraduate and graduate programs. We strive to develop both academic and professional research that will improve accounting education and/or facilitate accounting professionals in providing quality services to the business community. We also endeavor to advance the profession by providing service to professional organizations and assistance to firms and business professionals.

### II. Program Learning Goals and Objectives

#### I. Our graduates will be technically proficient accounting and business professionals.

Our students will demonstrate a thorough understanding of:

1. technical accounting knowledge appropriate to their chosen programs of study.
2. the integration of accounting and business knowledge in a variety of contexts, including financial statement analysis and business valuation.

#### II. Our graduates will be prepared to assume leadership roles as accounting professionals.

Our students will demonstrate:

1. an understanding of leadership development theory.
2. the ability to solve problems in an environment of uncertainty or ambiguity.
3. an understanding of how to solve problems with a leadership perspective.
4. effective team management skills.

#### III. Our graduates will be effective researchers.

Our students will conduct research to develop effective solutions to accounting and business problems, relying on appropriate technology tools, authoritative pronouncements, and data sources.

#### IV. Our graduates will be effective communicators.

Our students will:

1. communicate in a professional manner.
2. demonstrate effective feedback skills.
3. demonstrate effective facilitation skills.
4. exhibit professional business conduct.

#### V. Our graduates will be ethical accounting professionals.

Our students will identify ethical issues, decision alternatives, consequences, and workable alternative solutions by applying relevant professional standards and codes of conduct.

### III. Methods to Evaluate Effectiveness

- A. Faculty assessment of learning objectives
- B. Performance evaluations of student interns provided by employers
- C. Student intern surveys
- D. Placement information
- E. University alumni surveys
- F. Accountancy alumni surveys
- G. Periodic faculty review of required accountancy courses
- H. Student performance on professional certification examinations
- I. Guidance provided by the Accountancy Executive Advisory Council
- J. Exit surveys
- K. AACSB accreditation process
### IV. Description of Methods

<table>
<thead>
<tr>
<th>Method</th>
<th>Description</th>
<th>Time Line</th>
<th>Person Responsible</th>
<th>Goals Addressed</th>
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</thead>
<tbody>
<tr>
<td>A. Faculty assessment of learning objectives</td>
<td>Faculty directly assess student achievement of a specified learning objective through a class assignment (project; exam problem) that is evaluated using a rubric developed for the assignment.</td>
<td>Every Fall and Spring semester, a sample of courses is selected to evaluate Department learning objectives.</td>
<td>Department Chair, Assistant to the Chair, Curriculum Committee</td>
<td>I, II, III, IV, V</td>
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<tr>
<td>B. Student intern performance evaluations by employers</td>
<td>Evaluations of student interns by employer supervisors (using rubric developed by the Department of Accountancy) are analyzed.</td>
<td>End of spring and summer semesters for students enrolled in ACCY 673.</td>
<td>The Internship Program Coordinator collects and forwards information to the Curriculum Committee.</td>
<td>I, II, III, IV, V</td>
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<tr>
<td>C. Student intern surveys</td>
<td>Student interns are asked questions about their perceptions of how well the Department prepared them for their internship.</td>
<td>End of spring and summer semesters for students enrolled in ACCY 673.</td>
<td>The Internship Program Coordinator collects and forwards information to the Curriculum Committee.</td>
<td>I, II, III, IV, V</td>
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<tr>
<td>D. Placement information</td>
<td>Graduating seniors are asked about the positions they have accepted. Surveys are sent to students who do not provide this information before they graduate.</td>
<td>At the end of every semester. Follow-up surveys mailed one to two months after graduation. Second mailing two to three months after graduation.</td>
<td>Assistant to the Chair</td>
<td>General measure of all goals.</td>
</tr>
<tr>
<td>E. University alumni surveys</td>
<td>Accountancy graduates are asked questions about their perceptions of how well the University and Department prepared them for their careers.</td>
<td>One year after graduation.</td>
<td>University Assessment Coordinator</td>
<td>General measure of all goals.</td>
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### IV. Description of Methods (continued)

<table>
<thead>
<tr>
<th>Method</th>
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<tr>
<td>F. Accountancy alumni surveys</td>
<td>In addition to the University survey, accountancy graduates are asked additional questions about their experiences at NIU and their perceptions of how well the program prepared them for their careers.</td>
<td>One, five, and ten years after graduation to coincide with University surveys.</td>
<td>Assistant to the Chair</td>
<td>I, II, III, IV, V</td>
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<td>G. Periodic faculty review of required accountancy courses</td>
<td>Faculty review to insure that course content is current and complete.</td>
<td>At least once every three years</td>
<td>Faculty Subject Matter Groups Curriculum Committee</td>
<td>I, II, III, IV, V</td>
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<td>H. Student performance on professional certification examinations</td>
<td>Assess student performance on professional certification examinations.</td>
<td>Annually</td>
<td>Review Directors</td>
<td>I, III, V</td>
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<tr>
<td>I. Guidance provided by the Accountancy Executive Advisory Council (Advisory Council)</td>
<td>Alumni who work in the service region and employers who hire our students meet to provide guidance to our program.</td>
<td>Semi-Annually</td>
<td>Department Chair</td>
<td>I, II, III, IV, V</td>
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<td>J. Exit surveys</td>
<td>Students are asked questions about their perceptions of how well the program prepared them for their careers.</td>
<td>At the end of every semester.</td>
<td>Assistant to the Chair</td>
<td>I, II, III, IV, V</td>
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<td>K. AACSB accreditation process</td>
<td>Feedback from the AACSB visitation team that applies international standards to the NIU program.</td>
<td>Report filed annually; visitation every five years</td>
<td>Department Chair Assistant to the Chair</td>
<td>I, II, III, IV, V</td>
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## V. Table of Objectives by Methods - Which Objectives Are Addressed by Assessment Method

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<td>A. Faculty assessment of learning objectives</td>
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<td>B. Student intern performance evaluations by employers</td>
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<td>C. Student intern surveys</td>
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<td>General measure of all goals by virtue of successful admission to graduate school or employment.</td>
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<td>E. University alumni surveys</td>
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<td>General measure of all goals by virtue of positive responses from the survey.</td>
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<td>F. Accountancy alumni surveys</td>
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<td>G. Faculty review of courses</td>
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<td>H. Professional examination performance</td>
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<td>I. Accountancy Executive Advisory Council</td>
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VI. Time Line
The Department of Accountancy follows the following calendar of assessment activities:

**January:**
1. Review student performance on professional certification examinations.

**February:**
1. Analyze placement information and exit surveys collected from December graduates.
2. Collect and analyze Fall semester direct assessment results.

**April:**
1. Collect placement information from and conduct exit surveys with May graduates.

**May:**
1. Department Assurance of Learning Team reports assessment results to faculty during Spring semester.
2. Analyze placement information and exit surveys collected from May graduates.
3. Discuss changing professional needs, program preparation of hires, and suggested curricular improvements with Advisory Council and summarize discussion and surveys, if applicable.

**June – July:**
1. Analyze student intern surveys and intern performance evaluations by employers.
2. Collect and analyze Spring semester direct assessment results.
3. Analyze University and Department alumni surveys.

**August:**
1. Collect placement information from and conduct exit surveys with August graduates.
2. Review student performance on professional certification examinations.

**September:**
1. Analyze student intern surveys and intern performance evaluations by employers.
2. Analyze placement information and exit surveys collected from August graduates.

**October:**
1. Analyze assessment results in Department Curriculum Committee. Determine changes for improvement, if needed.

**November:**
1. Discuss changing professional needs, program preparation of hires, and suggested curricular improvements with Advisory Council and summarize discussion and surveys, if applicable.
2. Collect placement information from and conduct exit surveys with December graduates.

VII. Benchmark
The Department of Accountancy has established a benchmark of 85% for direct assessment. Our goal is for 85% of M.A.S. students to meet or exceed expectations for each goal.
VII. Use of Results

The NIU Department of Accountancy engages in assessment efforts to determine the degree to which we are achieving our learning objectives in support of our learning goals. To this end, we collect both direct and indirect measures of student learning. Direct assessment data is collected from faculty members who use a variety of course-embedded measures (e.g., project reports, exam questions, in-class presentations, etc.) and from employers who evaluate our students while on internship. Indirect assessment data (e.g., survey responses) are collected to complement our direct assessment observations. Each year, the Department Assurance of Learning Committee reviews the assessment data and reports the results of this review to the Curriculum Committee and to the full faculty to (1) foster continuous improvement of our curriculum and (2) facilitate effective delivery of our curriculum.

October 2012