

## **Academic Degree Programs Assessment Plan**

College of Business

Department of Accountancy

Master of Accountancy Program

Master of Accountancy Degree

Fall 2019

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## 1. Introduction

Program learning goals and objectives, and related assessment plans, have been part of our strategic operations for many years and are continually reviewed and updated. The Department of Accountancy has continued to refine its assurance of learning (AOL) processes during the past five years to maintain a comprehensive, program-specific AOL plan. Historically, all assessment of learning activities was the responsibility of the Curriculum Committee. The Department revised its structure document in 2012 to create a separate AOL Committee to improve the efficiency and analysis of AOL data and more formally link curricular improvements to AOL analyses.

The primary role of the new AOL Committee was to review and approve assessment of learning plans, assessment assignments, and compile and analyze assessment data. It then recommended curricular changes for review by the department's Curriculum Committee. It was thought that the AOL Committee would focus on assessment processes and data, while the Curriculum Committee would focus on assessment outcomes and curricular design. The AOL committee would propose an actionable plan linking a specific AOL outcome to a specific curricular improvement. However, operationalizing these disparate functions proved problematic. Assessment data was discussed in both committees and the AOL Committee was limited to recommending curricular improvement, instead of enacting it. The desired efficiencies did not materialize.

As a result, in the fall of 2017, the department moved AOL responsibility back to the Curriculum Committee. An assistant chair was designated as the department's primary AOL coordinator. This person coordinates faculty AOL assignments, receives AOL data and prepares preliminary reports for the Curriculum Committee. The assistant chair also provides specific AOL data to Curriculum Committee members as needed and informs both the Curriculum Committee chair and its members about the AOL process. This process has helped the Curriculum Committee focus more on AOL data trends and macro analysis.

The Master of Accountancy (MAC) is a new graduate program that started in the fall of 2017. The MAC program is designed to provide graduate students who have an undergraduate degree in a discipline other than accounting with a set of courses focused on the foundational areas within the accountancy discipline. Offered in the evening at the NIU Naperville campus, MAC students complete courses on a part-time basis as part of a cohort, with the ability to complete the degree in 2 years. This program expands our market to working professionals interested in pursuing a professional accountancy career and qualifying to sit for the Certified Public Accounting (CPA) examination.

Admission to the MAC program is limited to those candidates who can demonstrate promise of success in a graduate business degree program. In addition to compliance with the policies of the Graduate School, an applicant is required to have successfully completed a two-course principles of accounting sequence, as well as general business courses in finance, statistics and economics. Fifteen students enrolled in the MAC program as part of the initial fall 2017 cohort group. The cohort possessed a wide range of earned undergraduate degrees and included four students already possessing advanced degrees.

THE MAC program provides students the opportunity to participate in active learning that develops technical skills that are critical for a career in accountancy. ACCY 510, Accounting Information Systems, incorporates a Systems Understanding Aid, a hand-on project that requires students to complete an accounting cycle. ACCY 560, Assurance Services, is currently taught by a partner with more than 20 years of experience at a national CPA firm. ACCY 670 includes three cases a semester that are developed jointly by the instructor and professionals. Students completing ACCY 675, Data Analytics and Decision Making in Accounting, are required to complete a project requiring them to write code in “R” and to critically analyze the results. Groups of three to five students complete an E&Y case study requiring them to create variables to compute Return on Equity using the DuPont formula. The groups are also required to create visualizations of the resulting data by industry. The groups compare the visualizations of the industry data and make inferences about the industries and their performance from those visualizations.

The learning goals and objectives for the Master of Accountancy (MAC) program were generated through discussions with the department faculty and administration and were voted upon by the faculty when the program was created. Students in the MAC program are pursuing an advanced degree in accountancy while holding a baccalaureate degree in a major outside of accountancy. Its intent is to graduate professionals seeking to obtain a CPA license.

2. Student Learning Outcomes (SLOs)

**Northern Illinois University  
Department of Accountancy  
Learning Goals and Objectives – Master of Accountancy Program (MAC)**

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Graduates of the Master of Accountancy Program will fulfill the following learning goals and objectives:

LEARNING GOALS	LEARNING OBJECTIVES
<p><b>I. Apply accounting concepts and technology to solve problems.</b></p>	<p>Learning Objective 1: Demonstrate appropriate knowledge of technical accounting concepts.                      Learning Objective 2: Develop critical thinking skills necessary to solve problems.                      Learning Objective 3: Support conclusions using appropriate research and authoritative pronouncements.</p>
<p><b>II. Demonstrate awareness of ethical issues in business and accounting</b></p>	<p>Learning Objective 4: Articulate relevant codes of conduct and professional standards.</p>
<p>Assurance of Learning</p>	<p>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 direct 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). Each year, the Assistant Department Chair compiles the assessment data and presents it to the Curriculum Committee for its review. The Curriculum Committee chair then forwards the results of that review to the full faculty to foster continuous improvement and facilitate effective delivery of our curriculum.</p>

#### 4. Curriculum Map

Course Number	Course Description	Demonstrate Appropriate Knowledge of Technical Accounting Concepts	Develop Critical Thinking Skills Necessary to Solve Problems	Support Conclusions Using Appropriate Research and Authoritative Pronouncements	Articulate Relevant Codes of Conduct and Professional Standards
ACCY 510	Accounting Information Systems	B	B		B
ACCY 520	Intermediate Cost Management	B	D		
ACCY 531	Financial Accounting I	B	B		B
ACCY 532	Financial Accounting II	D	D		D
ACCY 550	Principles of Taxation	D	D		D
ACCY 560	Assurance Services	D	D		D
ACCY 633	Advanced Financial Reporting	P	P		P
ACCY 650	Advanced Issues in Taxation	P	P		P
ACCY 664	Financial Statement Auditing	P	P		P
ACCY 670	Accounting Research	P	P	B	
ACCY 675	Data Analytics and Decision Making in Accounting		P		
ACCY or COB XXX	Elective Course	D*	D*		D*

\* - Elective courses vary in terms of content, so this outcome may or may not apply to the course. However, the course supports the outcome at the Developing level when applicable.

## 5. Assessment Methods

Assessment Method	Explanation					
	Description	Student-Level Achievement <sup>a</sup>	Program-Level Target <sup>b</sup>	When Data Will be Collected	Person Responsible	SLOs
Faculty Assessment of Learning Objectives	<p>Faculty directly assess student achievement of an assigned learning objective through a class assignment (project, exam problem) that is evaluated using a rubric developed by the faculty member for the assignment.</p> <p>Faculty communicate the outcome of their direct assessment exercise using a common form. The form prompts the faculty member to describe the assessment activity and why it was chosen, evaluate its similarity to previous assessment activities, reflect upon the assessment activity, and respond objectively (through a Likert scale) to the assessment activity and process.</p>	<p>Students exceeding expectations receive a score of three (3), meeting expectations (2), and not meeting expectations (1). The student-level target is a 2.0 or greater.</p>	<p>85% of all students will meet or exceed the student-level target of 2.0.</p>	<p>A sample of courses is chosen at the beginning of each Fall and Spring semester. Samples are chosen in both a cross-sectional and longitudinal design to identify trends over time and to provide point estimates of achievement for specific semesters.</p>	<p>The Assistant Chair responsible for assurance of learning identifies courses, collects data and provides a preliminary report to the Curriculum Committee with the assistance of the Department Chair's staff. The Curriculum Committee reviews the report and the underlying data (as needed) and recommends curricular improvements to the faculty.</p>	<p>1, 2, 3, and 4</p>

Assessment Method	Explanation					
	Description	Student-Level Achievement <sup>a</sup>	Program-Level Target <sup>b</sup>	When Data Will be Collected	Person Responsible	SLOs
University Alumni Surveys	Accountancy graduates are asked questions about their perceptions of the level of preparedness the program provided for their individual careers.	Alumni rate their perception of the program from “very well prepared (5)” to “not well prepared (1)”. The target is a score of 4.0 or greater for each question.	90% of alumni graduating one-year prior to the administration of the survey will rate their perception of preparedness at a 4.0 or higher.	The survey is administered each year.	The university administers the survey. The Curriculum Committee reviews alumni responses.	1,2,3, and 4.
Periodic Faculty Review of MAC program and courses	Faculty evaluate courses and the MAC program periodically to ensure that course content is current and complete, and that the curriculum meets the needs of students and the profession.		General measure of all goals.	At least once every three years	Curriculum Committee and ACCY faculty.	1,2,3 and 4.
Accounting Executive Advisory Board Guidance	Alumni and supporters of NIU Accountancy who work in the profession and hire recent graduates meet to provide guidance to our leadership and program.		General measure of all goals.	Semi-Annually	Department Chair	1,2,3, and 4.

Assessment Method	Explanation					
	Description	Student-Level Achievement <sup>a</sup>	Program-Level Target <sup>b</sup>	When Data Will be Collected	Person Responsible	SLOs
Exit Surveys	MAC candidates are asked questions about their perception of the program and the role their educational experience will play in their future careers.	Students rate their perception of the program from “very well prepared (5)” to “not well prepared (1)”. The target is a score of 4.0 or greater for each question.	90% of graduating students will rate their perception of preparedness at a 4.0 or higher.	Semi-Annually	Assistant to the Chair	1,2,3, and 4.

## ASSESSMENT METHODS-BY-OUTCOMES MATRIX

Assessment Method	Program Student Learning Outcome			
	Demonstrate Appropriate Knowledge of Technical Accounting Concepts	Develop Critical Thinking Skills Necessary to Solve Problems	Support Conclusions Using Appropriate Research and Authoritative Pronouncements	Articulate Relevant Codes of Conduct and Professional Standards
Faculty Assessment of Learning Objectives	S*, D	S*, D	S*, D	S*, D
University Alumni Surveys	S, I	S, I	S, I	S, I
Periodic Faculty Review of MAC Program and Courses	S, I	S, I	S, I	S, I
Accounting Executive Advisory Board Guidance	S, I	S, I	S, I	S, I
Exit Surveys	S, I	S, I	S, I	S, I
<p><i>Note.</i> F=formative assessment, S=summative assessment, D=direct assessment, and I=indirect assessment.</p> <p>* - Faculty assessment of learning objectives has both a formative and a summative component. Courses are assessed by the instructor of record and are used by that instructor to improve course design, delivery and student outcomes. The curriculum committee generally uses a summative approach in assessing whether the curriculum is meeting the department's learning objectives, and when needed, uses a formative approach to evaluate particular courses or related course sequences.</p>				