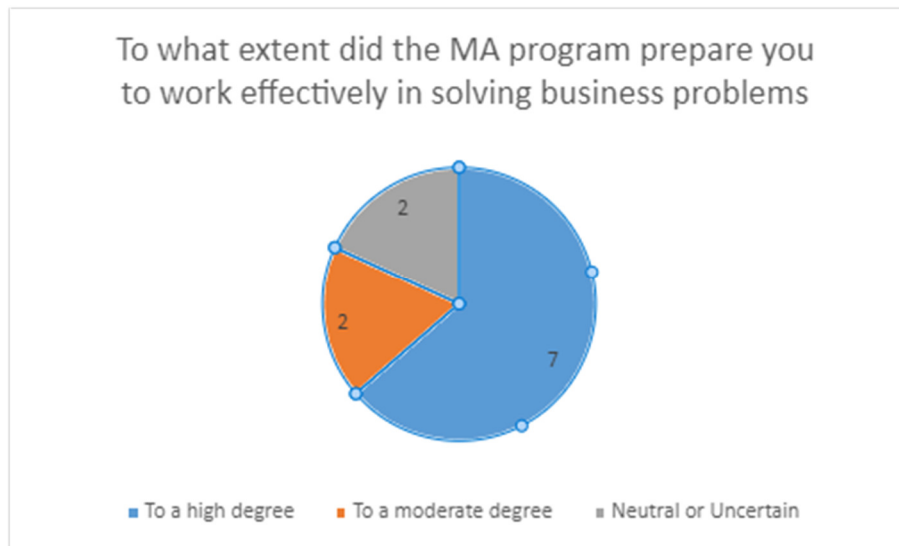


## Master of Arts in Accounting Annual Assessment report 2022-2023

- The department met on May 9th, 2023, at 12 pm. All members of the department were present. While the Economics and Business department gathered direct and indirect data on all learning goals, in 22-23 the department is focusing on **LG4: Work effectively in solving business problems both independently and collaboratively as team members**

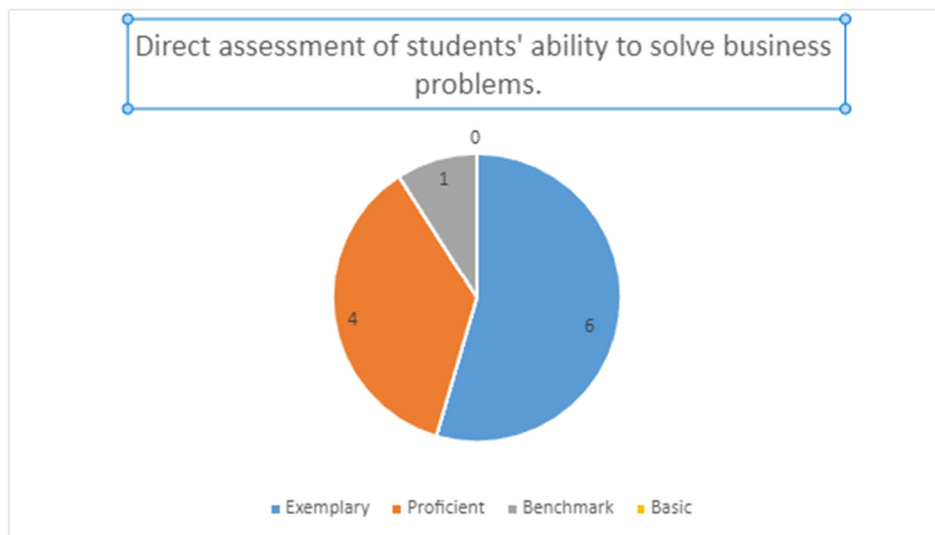
### Indirect assessment

We conducted indirect assessment through a graduation survey. We had 11 students graduating from our department this year. All 11 students responded to the survey.



### Direct Assessment

Direct Assessment for our MA program is done in the form of a learning goals rubric that is applied to each student.



**We also ask students how helpful they find each of the courses in the program in achieving their goals.**

**How helpful did you find the following classes**

BUSI 520 Seminar in Advanced Accounting	5.00
BUSI 570 Auditing	4.86
BUSI 510 Advanced Cost Accounting	4.63
ECON 530 Management Science	4.50
BUSI 530 Governmental and Non-Profit Accounting	4.44
BUSI 500 Taxation for Business Entities	4.27
BUSI 590 Accounting Information Systems and Database Management	4.20
ECON 500 Econometrics	3.80
ECON 550 Managerial Economics	3.67
Other	3.60
BUSI 550 Business Law	3.50

**Discussion**

The assessment committee asked us to consider “whether the bimodal levels of learning warrant any further changes.” The department discussed the way that the goals of each student impact these outcomes. The program was designed to give students the qualifications necessary to sit for the CPA exam, however, not all students in the MA program intend to sit for the CPA exam. Students who intend to sit for the CPA exam have a strong incentive to learn the technical accounting material to a degree of proficiency. This year we did not see the bimodal pattern that we had observed in previous years. We will continue to monitor this point.

**Changes on the horizon**

When the program was created, the CPA exam included sections that covered managerial and economic content. The exam has since changed so that these components are not present. In addition, many of our students get jobs in Texas and intend to sit for the CPA there. Texas requires two courses that we do not offer. In the 22-23 academic year, 6 of the 11 students took Business Communication and Technical Writing as an Independent Study to meet this requirement. As the CPA exam has moved away from economic content and considering the results from the graduation survey, the department is looking into discontinuing the requirement of Managerial Economics and replacing it with a business communication class that will benefit all students and satisfy the Texas CPA requirement.