

Master of Arts in Accounting Annual Assessment report 2020-2021

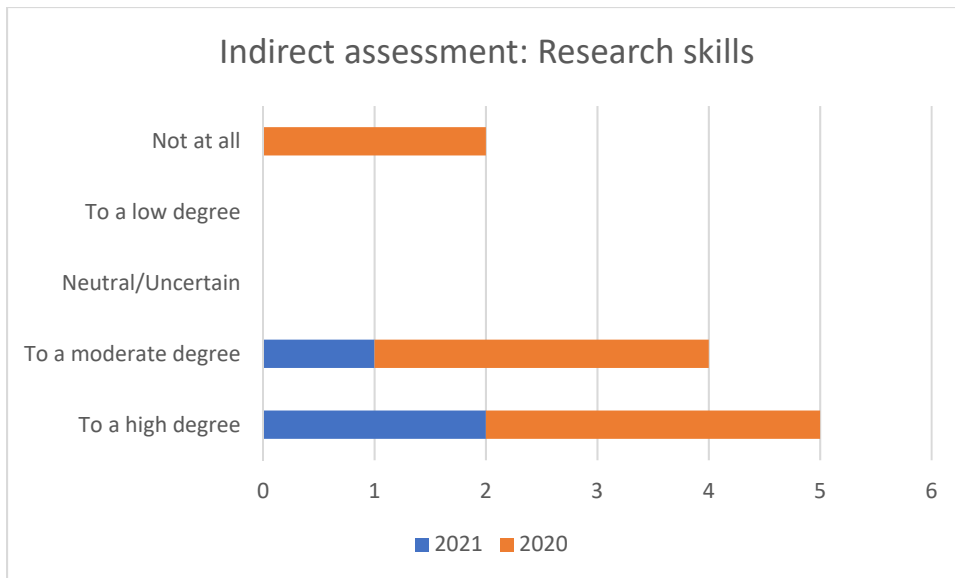
- The department met on May 18th, 2021 at 11 am over Microsoft Teams. Five members of the department were present. One department member was on medical leave for the academic year and another was unavailable during the meeting time. While the Economics and Business department gathered direct and indirect data on all learning goals, in 20-21 the department is focusing on LG2: **Develop research skills to analyze accounting and business problems.** We also collected information about students' post-graduation plans.

The Student Assessment Plan for the Master of Arts in Accounting program is relatively new. Because the program is housed entirely within the Economics and Business Department, prior to 2018 assessment of the MA program was combined with assessment of the major. During the re-accreditation cycle, the department recognized the need to make the assessment processes separate and distinct. As this is the second assessment cycle since the MA program has been assessed completely in its own right, much of our learning and conclusions are about how we might change the assessment process to get the most helpful information for the peculiarities of the MA program. While ECBU major assessment involves approximately 30 students each year, the MA program involves 8-12 students.

Indirect assessment

We conducted indirect assessment through a graduation survey. We had 9 students graduating from our department this year. In an effort to increase response rates, the RSVP for a departmental dinner was included in a survey that asked students about internships and future plans. We received 7 responses to this survey. In the same email, a link to an anonymous survey was included as well. In spite of being included in the same email, only 3 students responded to this survey. For reference, 8 students responded in 2020.

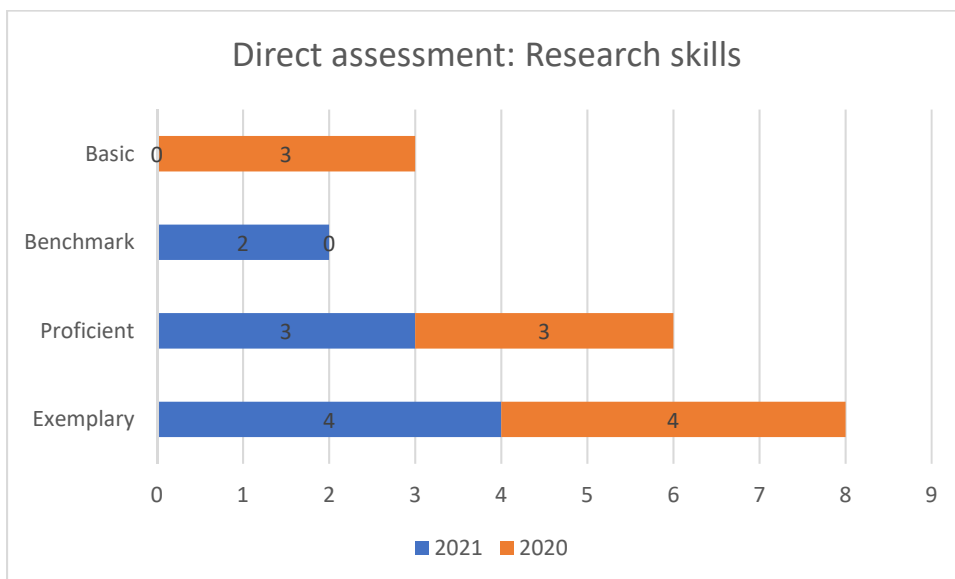
An outcome of this assessment cycle is the department taking a closer look at the response rate. This year we tried tying the surveys to a dinner RSVP. This was effective for the survey that contained the RSVP, but it did not boost the response rate of the anonymous survey that asks about completion of the learning goals. Because of the small size of the graduating class, perhaps an exit interview would be more effective than a survey. We do value the freedom that anonymity brings, so we will try to boost response rates in 2022 by creating the survey early and giving students time in a MA class to complete it. If we are not successful, we will experiment with exit interviews.



For the 3 respondents in 2021, 2 felt the program added to their research skills to a high degree, and one to a moderate degree. In 2020, 3 respondents reported a high level of skills development, 3 a moderate, and 2 indicated no improvement in their research skills. In 2020 we abruptly transitioned to remote instruction, and this seemed to have been particularly hard on the MA students. The comments in the 2020 survey indicated that the students particularly struggled with the transition to remote instruction in the courses that the department feels contribute most to the development of research skills.

Direct Assessment

Direct Assessment for our MA program is done in the form of a learning goals rubric. The data is aggregated with 2020 numbers to get a better picture. The department considered all 9 graduating students in 2021 and 7 of the 9 students performed the skills at a proficient or exemplary level. Two students were at a benchmark level. We had no students in the basic category, in contrast to 3 students in this category in 2020.



Discussion

We discussed several things that might help with reaching this learning goal. In particular, professors will implement a more explicitly scaffolded approach to assignments that relate to “finding relevant authoritative pronouncements or methodologies and applying them appropriately in analyzing and solving problems” (language from our rubric). Professors will start by modeling how they themselves found sources in a particular case. Then they will have the students find appropriate sources and model application. Later in the semester the student will be responsible for both finding and applying. Finally, students will find and apply, but also be able to explain how and why they chose the source that they chose.

Most of our time was spent discussing another issue. Here is a quote from our 2020 assessment report:

Departmental members were in consensus that these three students put forth little effort, had issues with attendance and/or work completion and were generally much less engaged than their classmates in spite of concerted effort by faculty members. A department member noted that this seemed to be a trend over time: most students want to sit for the CPA exam and work hard in classes, even if they have not historically been the strongest students. There are always between 1 and 3 students who do not intend to take the CPA and seem to have chosen the MA program out of inertia. At the very least, these students do not have the same personal goals as their peers.

The department again noted this trend. While the MA program is significantly more difficult than the undergraduate program, faculty could predict success in the MA program quite accurately from performance in the undergraduate program. And there always tends to be one or two students who were difficult to motivate as undergraduates and remain so as graduate students. We discussed these students. A department member brought up the possibility of meeting with students individually before the MA year to explain what the program would entail and to particularly encourage weaker students to work hard. We also discussed the possibility of having a MA lunch before the semester starts to fulfill this same purpose. We thought that, for both research skills and our other learning goals, having past graduates talk about the importance of these things in their professional lives might be useful.

After the assessment meeting, the chair of the ECBU department discussed the issues surrounding MA program assessment with the Assessment Office. It was suggested that, since different students had different goals with respect to the MA program (CPA exam, Management training programs, etc), it might enrich program assessment to have individual students add a few of their own, personalized learning goals for their MA year. The department will discuss this possibility during the 21-22 academic year.